

a. Dean Foods Company

Dean is a dairy products manufacturer. Beginning in early 2002, Fleming and Dean began negotiating a supply agreement under which Dean would provide Fleming's retail operations with dairy products for three years. Throughout the negotiations, Fleming made clear that, to receive the supply agreement, Dean would make an up-front payment, which the parties ultimately agreed would be \$2.5 million.

At the end of negotiations, however, Fleming demanded that Dean provide a side letter, dictated by Fleming, describing the payment as a rebate for past performance. Fleming knew the letter mischaracterized the payment's true purpose, but needed to recognize the payment immediately. Dean acquiesced to Fleming's demand, but did seek to protect its investment by requiring a penalty provision in the supply agreement that obligated Fleming to repay the \$2.5 million if it breached.

Although Fleming had not earned the entire payment during the first quarter of 2002, Fleming used the side letter to justify recognizing the entire \$2.5 million as an offset to expenses, which increased earnings in violation of GAAP.

b. Dexsi

In April 2002, Fleming again turned to Dexsi, demanding that it pay \$4 million and provide a side letter describing the payment as reimbursement of "warehouse expenses" that Fleming purportedly had incurred on Dexsi's behalf during the quarter. Fleming knew this description was inaccurate. In return, Fleming allowed Dexsi to charge higher diverting prices to recoup its payment.

Fearing that it would be expelled from Fleming, Dexsi made the payment and signed the letter. Fleming improperly used this letter to justify recording the full \$4 million as an offset to expenses, which improperly increased its earnings for the first quarter.

c. Kraft

In April 2002, Kraft and Fleming negotiated a \$5.6 million extension of the no-divert agreement to year-end 2002. At Fleming's request, the Kraft employee responsible for the Fleming account signed a side letter describing the \$5.6 million as payment of a "shortfall" under the Kraft PVA. Fleming knew that no such shortfall existed and that the \$5.6 million was intended to extend the no-divert agreement. Although Fleming had not earned the entire amount, Fleming relied on the letter to justify improperly recording the entire payment as an offset to expenses, which increased earnings in the first quarter in violation of GAAP.

d. Excessive inventory purchases

In the first quarter of 2002, Fleming senior management concluded that Fleming was carrying too much inventory and directed that inventory levels be reduced as quickly and

efficiently as possible. Despite this directive, however, Fleming executed a series of large forward buys⁷ of inventory during the quarter's final weeks to generate discounts or rebates that it could record immediately.⁸ These purchases added more than \$50 million of merchandise to Fleming's inventory balance, and generated rebates or discounts of \$5.6 million. Although Fleming had not earned all of the rebates or discounts during the quarter, Fleming nonetheless recorded the entire \$5.6 million as an offset to expenses in the first quarter of 2002. Fleming never disclosed to investors that it was generating earnings in the quarter through these large inventory purchases.

e. Fleming's first quarter financial results were misstated

Together, these improperly recorded transactions totaled \$17.7 million and materially overstated Fleming's reported pre-tax and net earnings for the quarter, which were \$41.2 million and \$24.6 million, respectively.

3. Second Quarter 2002

To meet earnings targets for the second quarter 2002, Fleming made additional forward buys of inventory (some of which was perishable and close to expiration), filling its warehouses with excessive inventory. These purchases approximated \$110 million and generated approximately \$8.1 million of rebates or discounts. Although Fleming had not earned all of the rebates or discounts during the quarter, Fleming nonetheless recorded the entire \$8.1 million as an offset to expenses in the second quarter of 2002. Fleming also recognized \$2.1 million in revenues from an intracompany transfer of aged inventory, and established a \$900,000 reserve against it for a net increase in earnings of \$1.2 million for the second quarter of 2002. These transactions, which totaled \$9.3 million, overstated Fleming's reported second quarter 2002 pre-tax and net earnings (before extraordinary charge) of \$15.4 million and \$10.1 million, respectively.

D. Fleming also manipulated retail division same store sales

During 2001 and the first quarter of 2002, Fleming presented FRG as a growth vehicle for the future. Grocery industry analysts took up this theme, focusing in part on FRG's positive same store sales growth during this period, which is a key industry performance metric. Fleming reported same store sales in periodic filings with the Commission and in public earnings releases.

⁷ A "forward" buy is an inventory purchase that exceeds the usual quantity the purchaser normally would make, generally to take advantage of special pricing offered by vendors. For example, if Fleming normally purchased a six-week supply of a given product, it would "forward" buy, hypothetically, a ten-week supply at the special pricing. Fleming also used the term "block" buy to describe these types of transactions.

⁸ This approach was arguably permissible at the time, but is not permitted currently under EITF 02-16, which dictates that such discounts or rebates be recognized as the inventory is sold to customers, not at the time of purchase. This EITF was not effective when Fleming entered into these transactions.

Although there is no fixed industry standard, many retailers calculate same store sales by comparing a store's current period sales against its sales for the corresponding period in the prior year. Fleming followed this methodology through the end of 2000. From the first quarter of 2001 through the first quarter of 2002, however, Fleming began changing the methodology (sometimes quarter to quarter) to allow FRG to report positive same store sales growth. At different times, Fleming included in its calculations stores open less than a full reporting period; stores under remodel; stores operated by different owners; and sometimes compared different stores if they were located in close proximity to one another. Fleming never disclosed these periodic changes to its same store sales methodology. Instead, Fleming continued to compare the positive figures reported in 2001 with less favorable prior period figures calculated under different methodology.

Fleming also included in its calculations several financing transactions that should not have been treated as sales. In several transactions from April 2001 through April 2002, Fleming provided short-term financing to fund inventory acquisitions by an opportunity goods vendor.⁹ Fleming executed documentation reflecting its "purchase" of the inventory from the vendor at one price and a simultaneous sale of the goods to the vendor's related company at a slightly higher price.¹⁰ In these transactions, Fleming wired the "purchase" price to the vendor in return for a promissory note from the related company (sometimes guaranteed by the vendor) reflecting the "sale" price. The same person signed all documents on behalf of the vendor and the related company. Fleming had no role in locating either the goods or the vendor's customer.

Fleming used these transactions to improve its same store sales picture. For example, Fleming reported same store sales growth of 0.7% for the fourth quarter of 2001. Fleming was able to achieve this growth, however, only by recording "sales" of more than \$17 million from two of the sales transactions. But for these transactions, Fleming would have reported same store sales decline of 3.0%.

Under GAAP, Fleming should not have recorded these transactions as sales. Instead, it should only have recorded as interest income or other revenue the net difference between the promissory note and the amount Fleming had wired the vendor. See EITF 99-19, *Reporting Revenue Gross as a Principal versus Net as an Agent*. Had Fleming excluded these transactions from its calculations, same store sales would have been materially worse throughout 2001 and the first quarter of 2002.

In the second quarter of 2002, Fleming returned to its original same store sales methodology and same store sales dropped steeply from the prior quarter.

⁹ This vendor typically bought liquidation merchandise at deep discounts, which it then sold to its stable of customers.

¹⁰ The documentation for some of these transactions was poor; for example, some of the transaction documents reflected that Fleming bought from and sold to the exact same entity at the exact same time. Fleming still recorded these transactions as sales.

E. Fleming includes these misstatements in Commission filings and public earnings releases

Fleming included the misstatements and omissions described above in its periodic filings on Forms 10-K and 10-Q. These filings were incorporated into multiple registration statements on Forms S-3, S-8 and S-4 Fleming filed with the Commission during 2002. Fleming also included these misstatements and omissions in public earnings releases covering the relevant periods.

F. Cooperation

In determining to accept the Offer, the Commission considered remedial acts promptly undertaken by Fleming and cooperation afforded the Commission staff.

G. Conclusion

As a result of the foregoing, the Commission finds that Fleming violated Section 17(a) of the Securities Act and Sections 10(b), 13(a), 13(b)(2) and 13(b)(5) of the Exchange Act and Rules 10b-5, 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offer.

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondent Fleming cease and desist from committing or causing any violations and any future violations of Section 17(a) of the Securities Act and Sections 10(b), 13(a), 13(b)(2) and 13(b)(5) of the Exchange Act and Rules 10b-5, 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder.

By the Commission.

Jonathan G. Katz
Secretary

Exhibit D

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8487 / September 14, 2004

SECURITIES EXCHANGE ACT OF 1934
Release No. 50370 / September 14, 2004

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2102 / September 14, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11658

In the Matter of	:	ORDER INSTITUTING
	:	PROCEEDINGS PURSUANT TO
	:	SECTION 8A OF THE SECURITIES
Bruce Keith Jensen,	:	ACT OF 1933 AND SECTION 21C OF
	:	THE SECURITIES EXCHANGE ACT
Respondent.	:	OF 1934, MAKING FINDINGS AND
	:	IMPOSING A CEASE-AND-DESIST
	:	ORDER

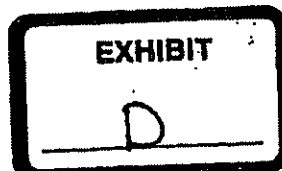
I.

The Securities and Exchange Commission ("Commission") deems it appropriate to institute cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 (the "Securities Act") and Section 21C of the Securities Exchange Act of 1934 (the "Exchange Act") against Bruce Keith Jensen ("Jensen" or "Respondent").

II.

In anticipation of the institution of these proceedings, Jensen has submitted an Offer of Settlement ("Offer") that the Commission has determined to accept.¹ Solely for the purpose of these proceedings or any other proceeding brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings contained herein, except that Jensen admits the Commission's jurisdiction over him and over the subject matter of these proceedings, Jensen consents to the entry of this Order Instituting Proceedings

¹ Simultaneously with this proceeding, the Commission has filed the following settled actions: In re Fleming Companies, Inc., Exch. Act Rel. No. 34-50365; In re Dean Foods Company and John D. Robinson, Exch. Act Rel. No. 34-50368; In re Kemps LLC f/k/a Marigold Foods, LLC, James Green and Christopher Thorpe, Exch. Act Rel. No. 34-50369; In re Digital Exchange Systems, Inc., Rosario Coniglio and Steven Schmidt, Exch. Act Rel. No. 34-50366; In re John K. Adams, Exch. Act Rel. No. 34-50367.



Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:²

A. Respondent and Fleming Companies, Inc. ("Fleming")

1. Respondent

Bruce Keith Jensen of Valrico, Florida, was Director of National Accounts at Frito Lay, Inc. ("Frito Lay") during the relevant periods. During this time, Fleming was one of Frito Lay's largest customers and Jensen was principally responsible for the Fleming account.

2. Fleming

Fleming is an Oklahoma corporation headquartered in Lewisville, Texas that currently is in Chapter 11 bankruptcy. Before its April 2003 bankruptcy filing, Fleming's stock traded on the New York Stock Exchange. At one time, Fleming was the nation's largest grocery wholesaler, with about 50 major distribution centers across the country, and a sizable retail grocery operator as well, with more than 100 stores throughout the Midwest and West. Fleming's 2001 and 2002 reported revenues were approximately \$15.6 billion and \$15.5 billion, respectively. But its earnings relatively were much smaller, with only a \$23.3 million profit and an \$84 million loss, respectively, in those years.

B. Facts

1. Fleming used fraudulent "initiatives" to meet earnings expectations.

During 2001 and the first half of 2002, Fleming improperly executed a series of transactions, called "initiatives," to fabricate earnings to "bridge the gap" between actual operating results and Wall Street expectations. In these initiatives, Fleming fraudulently structured otherwise ordinary transactions in forms that, on paper, justified and maximized an immediate increase in earnings. One type of initiative that Fleming used frequently during this period was accelerating recognition of up-front payments received under forward-looking vendor agreements. On multiple occasions, Fleming persuaded vendors to provide side letters that described up-front payments – which Fleming and the vendors plainly intended to secure future rights and services – as compensation for some past event, such as a rebate or expense item. Fleming then used these letters to justify recognizing the entire up-front payment as an offset to expenses immediately, rather than over time as generally accepted accounting principles ("GAAP") required. These illicit bookings enabled Fleming to meet securities analysts' earnings expectations.

² The findings herein are made pursuant to Respondent's Offer and are not binding on any other person or entity in these or any other proceedings.

2. Jensen caused Fleming's inflation of earnings in violation of GAAP.

In December 2001, Fleming and Frito Lay negotiated an agreement that would pay Fleming for achieving certain sales targets during 2002. Jensen was principally responsible for negotiating the agreement for Frito Lay. The agreement included a \$400,000 incentive for Fleming to set up certain new product store displays by February 2002.

As the 2001 fiscal year was ending, Fleming sought ways to meet an impending earnings shortfall. Fleming wanted to recognize the \$400,000 incentive immediately to help meet its numbers. Fleming therefore asked Jensen to execute a side letter mischaracterizing the \$400,000 payment as "non-refundable" compensation. Jensen knew that Fleming had not earned the \$400,000 during 2001 and, in fact, never earned it. Jensen nevertheless signed the Fleming-prepared letter, which Fleming used to justify recording the entire \$400,000 million as an offset to expenses in the fourth quarter of 2001. This overstated Fleming's earnings for the quarter by approximately 3%. Fleming included these misstated earnings in its 2001 Form 10-K, and in publicly disseminated press releases. Fleming further incorporated the misstated Form 10-K into registration statements on Forms S-3, S-8 and S-4 filed during the summer of 2002.

C. Conclusion

As a result of the foregoing, the Commission finds that Jensen caused Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1 and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offer.³

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondent Jensen cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act, and causing any violations and any future violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1 and 13b2-1 thereunder.

By the Commission.

Jonathan G. Katz
Secretary

³ Jensen has agreed to pay a \$25,000 civil penalty in connection with a parallel civil action.

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8484 / September 14, 2004

SECURITIES EXCHANGE ACT OF 1934
Release No. 50367 / September 14, 2004

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2098 / September 14, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11655

	:	ORDER INSTITUTING
In the Matter of	:	PROCEEDINGS PURSUANT TO
	:	SECTION 8A OF THE SECURITIES
John K. Adams,	:	ACT OF 1933 AND SECTION 21C OF
	:	THE SECURITIES EXCHANGE ACT
Respondent.	:	OF 1934, MAKING FINDINGS AND
	:	IMPOSING A CEASE-AND-DESIST
	:	ORDER

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to institute cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 (the "Securities Act") and Section 21C of the Securities Exchange Act of 1934 (the "Exchange Act") against John K. Adams ("Adams" or "Respondent").

II.

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement ("Offer") that the Commission has determined to accept.¹ Solely for the purpose of these proceedings or any other proceeding brought by or on behalf of the Commission, or to

¹ Simultaneously with this proceeding, the Commission has filed the following settled actions: In re Fleming Companies, Inc., Exch. Act Rel. No. 34-50365; In re Dean Foods Company and John D. Robinson, Exch. Act Rel. No. 34-50368; In re Kemps LLC f/k/a Marigold Foods, LLC, James Green and Christopher Thorpe, Exch. Act Rel. No. 34-50369; In re Digital Exchange Systems, Inc., Rosario Coniglio and Steven Schmidt, Exch. Act Rel. No. 34-50366; and In re Bruce Keith Jensen, Exch. Act Rel. No. 34-50370.

which the Commission is a party, and without admitting or denying the findings contained herein, except that Respondent admits the Commission's jurisdiction over him and over the subject matter of these proceedings, Respondent consents to the entry of this Order Instituting Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:²

A. Respondent and Fleming Companies, Inc. ("Fleming")

1. Respondent

John K. Adams of Dallas, Texas, was a Region Manager at Kraft Foods, Inc. ("Kraft") during the relevant periods. During this time, Fleming was among Kraft's top ten customers and Adams was principally responsible for the Fleming account.

2. Fleming

Fleming is an Oklahoma corporation headquartered in Lewisville, Texas that currently is in Chapter 11 bankruptcy. Before its April 2003 bankruptcy filing, Fleming's stock traded on the New York Stock Exchange. At one time, Fleming was the nation's largest grocery wholesaler, with about 50 major distribution centers across the country, and a sizable retail grocery operator as well, with more than 100 stores throughout the Midwest and West. Fleming's 2001 and 2002 reported revenues were approximately \$15.6 billion and \$15.5 billion, respectively. But its earnings relatively were much smaller, with only a \$23.3 million profit and an \$84 million loss, respectively, in those years.

B. Facts

1. Fleming used fraudulent "initiatives" to meet earnings expectations.

During 2001 and the first half of 2002, Fleming improperly executed a series of transactions, called "initiatives," to fabricate earnings to "bridge the gap" between actual operating results and Wall Street expectations. In these initiatives, Fleming fraudulently structured otherwise ordinary transactions in forms that, on paper, justified and maximized an immediate increase in earnings. One type of initiative that Fleming used frequently during this period was accelerating recognition of up-front payments received under forward-looking vendor agreements. On multiple occasions, Fleming persuaded vendors to provide side letters that described up-front payments – which Fleming and the vendors plainly intended to secure future rights and services – as compensation for some past event, such as a rebate or expense item. Fleming then used these letters to justify recognizing the entire up-front payment as an offset to

² The findings herein are made pursuant to Respondent's Offer and are not binding on any other person or entity in these or any other proceedings.

expenses immediately, rather than over time as generally accepted accounting principles ("GAAP") required. These illicit bookings enabled Fleming to meet securities analysts' earnings expectations.

2. Adams caused Fleming's inflation of earnings in violation of GAAP.

During 2001, Fleming and Kraft executed two agreements pertinent to this case. First, in April 2001, the parties entered into a one-year "no-divert" agreement, under which Kraft was to pay \$7.5 million to Fleming in exchange for Fleming's promise to waive certain promotional fees and to refrain from "diverting" Kraft products.³ Then, in June 2001, the parties agreed to a one-year preferred vendor agreement (the "Kraft PVA"), under which Kraft was to pay Fleming \$10.7 million in exchange for Fleming's commitment to eliminate several dysfunctional practices and fees and to cooperate in the resolution of certain disputed deductions made by Fleming. Although these deductions generally declined following this agreement, they nevertheless continued, and by early 2002, amounted to at least \$4 million.

a. The December 2001 side letter

As the 2001 fiscal year was ending, Fleming sought ways to meet an impending earnings shortfall. In December 2001, Fleming contacted Adams and requested that Kraft accelerate \$1.65 million payable under the no-divert agreement. Although these funds were not due until the first quarter of 2002 under the terms of the no-divert agreement, and were subject to other criteria as well, such as that they would "pass through" to Fleming's retail customers to help promote Kraft products, Kraft agreed to make the requested payment in December 2001. At Fleming's request, Adams also signed a Fleming-prepared letter which represented that Kraft was willing to pay Fleming \$1.65 million to "offset the administrative costs associated with" the no-divert agreement. Neither the no-divert agreement nor Fleming's records, however, indicated that any "administrative costs" were owed. Instead, Fleming desired the letter solely to justify recording the entire \$1.65 million as an offset to expenses in the fourth quarter of 2001, which overstated Fleming's earnings for the quarter by approximately 12%. Fleming included these misstated earnings in its 2001 Form 10-K, and in publicly disseminated press releases.

In February 2002, Adams signed and returned an audit confirmation letter stating that Fleming was entitled to \$1,650,000 to offset the administrative costs incurred in the period April 2001 to December 2001.

³ "Diverting" occurs when a wholesaler overbuys from a vendor at a special discount, and then sells the excess product to buyers other than its normal customers at a higher price. Manufacturers dislike diverting for a number of reasons, including how it distorts the calculation of funding ordinarily allocated to retailers to promote the manufacturer's goods.

b. The April 2002 side letter

In early 2002, Adams began negotiations to extend the no-divert agreement, which was to expire in April 2002. In mid-April 2002, just before Fleming's fiscal first quarter ended, Kraft agreed to pay \$5.6 million to extend the no-divert agreement to December 31, 2002.

Fleming, however, needed to recognize the \$5.6 million payment immediately to help meet analysts' first quarter earnings targets. Fleming therefore asked Adams to sign a Fleming-dictated letter describing the \$5.6 million as payment of a purported "shortfall" under the Kraft PVA. Although no shortfall existed, Adams signed the letter. Fleming then used the letter to justify booking the entire \$5.6 million as an offset to expenses in the first quarter of 2002, which provided approximately \$.06 of the company's reported \$.52 per share quarterly earnings. Fleming included these figures in its Form 10-Q for the first fiscal quarter ended April 20, 2002, and in publicly disseminated press releases. Fleming further incorporated the first quarter Form 10-Q into registration statements on Forms S-3, S-8 and S-4 filed during the summer of 2002.

Fleming's recognition of the entire \$5.6 million as an offset to expenses in its first quarter 2002 financial statements violated GAAP. The payment was express consideration for extending the no-divert agreement, and Kraft would not have made the payment but for that extension. Fleming therefore was required to recognize the payment ratably over the extension's term. See Statement of Financial Accounting Concepts No. 5, ¶¶ 83-84; Staff Accounting Bulletin No. 101, *Revenue Recognition in Financial Statements*, Question 5.

C. Conclusion

As a result of the foregoing, the Commission finds that Adams caused Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13, and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offer.⁴

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondent Adams cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act, and causing any violations and any future violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder.

By the Commission.

Jonathan G. Katz
Secretary

⁴ Adams has agreed to pay a \$25,000 civil penalty in connection with a parallel civil action.

Exhibit E

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8486 / September 14, 2004

SECURITIES EXCHANGE ACT OF 1934
Release No. 50368 / September 14, 2004

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2100 / September 14, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11657

In the Matter of	:	ORDER INSTITUTING
	:	PROCEEDINGS PURSUANT TO
	:	SECTION 8A OF THE SECURITIES
Dean Foods Company and	:	ACT OF 1933 AND SECTION 21C OF
John D. Robinson,	:	THE SECURITIES EXCHANGE ACT
	:	OF 1934, MAKING FINDINGS AND
Respondents.	:	IMPOSING A CEASE-AND-DESIST
	:	ORDER

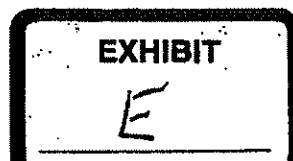
I.

The Securities and Exchange Commission ("Commission") deems it appropriate to institute cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 (the "Securities Act") and Section 21C of the Securities Exchange Act of 1934 (the "Exchange Act") against Dean Foods Company ("Dean") and John D. Robinson ("Robinson") (collectively, "Respondents").

II.

In anticipation of the institution of these proceedings, Respondents have submitted Offers of Settlement ("Offers") that the Commission has determined to accept.¹ Solely for the purpose of these proceedings or any other proceeding brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings contained herein, except that Respondents admit the Commission's jurisdiction over them and over the

¹ Simultaneously with this proceeding, the Commission has filed the following settled actions: In re Fleming Companies, Inc., Exch. Act Rel. No. 34-50365; In re Bruce Keith Jensen, Exch. Act Rel. No. 34-50370; In re Kemps LLC f/k/a Marigold Foods, LLC, James Green and Christopher Thorpe, Exch. Act Rel. No. 34-50369; In re Digital Exchange Systems, Inc., Rosario Coniglio and Steven Schmidt, Exch. Act Rel. No. 34-50366; In re John K. Adams, Exch. Act Rel. No. 34-50367.



subject matter of these proceedings, Respondents consent to the entry of this Order Instituting Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order.

III.

On the basis of this Order and Respondents' Offers, the Commission finds that:²

A. Respondents and Fleming Companies, Inc. ("Fleming")

1. Respondents

Dean, a Delaware corporation headquartered in Dallas, Texas, is a leading processor and distributor of milk and other dairy products. During the relevant times, John Robinson of Dallas, Texas, was Senior Vice President of Sales and Marketing for the Dean Dairy Group, a business unit of Dean. During the relevant periods, Fleming was a sizable customer of Dean's dairy operations.

2. Fleming

Fleming is an Oklahoma corporation headquartered in Lewisville, Texas that currently is in Chapter 11 bankruptcy. Before its April 2003 bankruptcy filing, Fleming's stock traded on the New York Stock Exchange. At one time, Fleming was the nation's largest grocery wholesaler, with about 50 major distribution centers across the country, and a sizable retail grocery operator as well, with more than 100 stores throughout the Midwest and West. Fleming's 2001 and 2002 reported revenues were approximately \$15.6 billion and \$15.5 billion, respectively. But its earnings relatively were much smaller, with only a \$23.3 million profit and an \$84 million loss, respectively, in those years.

B. Facts

1. Fleming used fraudulent "initiatives" to meet earnings expectations.

During 2001 and the first half of 2002, Fleming improperly executed a series of transactions, called "initiatives," to fabricate earnings to "bridge the gap" between actual operating results and Wall Street expectations. In these initiatives, Fleming fraudulently structured otherwise ordinary transactions in forms that, on paper, justified and maximized an immediate increase in earnings. One type of initiative that Fleming used frequently during this period was accelerating recognition of up-front payments received under forward-looking vendor agreements. On multiple occasions, Fleming persuaded vendors to provide side letters that described up-front payments – which Fleming and the vendors plainly intended to secure future rights and services – as compensation for some past event, such as a rebate or expense item. Fleming then used these letters to justify recognizing the entire up-front payment as an offset to

² The findings herein are made pursuant to Respondents' Offers and are not binding on any other person or entity in these or any other proceedings.

expenses immediately, rather than over time as generally accepted accounting principles ("GAAP") required. These illicit bookings enabled Fleming to meet securities analysts' earnings expectations.

2. Dean and Robinson were a cause of Fleming's inflated earnings in violation of GAAP.

In early 2002, Fleming and Dean began negotiating a supply agreement under which Dean would provide Fleming's retail operations with fluid milk for three years. Robinson was principally responsible for negotiating the supply agreement on Dean's behalf. Throughout the negotiations, Fleming had made it clear that, to receive the supply agreement, Dean would make an "up-front" payment in the \$2 million range. An initial draft of the supply agreement required Dean to pay Fleming up-front dollars in return for supply rights. Ultimately, the parties agreed that the amount of the up-front payment would be \$2.5 million.

As the negotiations were concluding, however, Fleming demanded that the payment provision be removed from the supply agreement and supplied Dean with a form of letter describing the payment as a "rebate" for "past performance." While rebates for past performance are not uncommon in the industry, Fleming knew it had not earned any such rebate in this instance and, up to that point in the negotiations, the up-front payment was understood to be consideration for the future business being negotiated. Thus, Fleming knew that the letter mischaracterized the payment's true purpose, but needed to recognize the payment immediately to help meet an impending earnings shortfall. At the time of negotiations, Fleming had been a sizable customer of Dean's dairy operations, but Dean knew it had no existing obligation to pay Fleming any such rebate. Indeed, Dean knew that it was paying the \$2.5 million to secure the supply agreement. Dean acquiesced to Fleming's demand because it feared that Fleming would choose a different dairy supplier. Dean did seek to protect its investment, however, by requiring a penalty provision in the supply agreement that obligated Fleming to repay a prorated portion of the \$2.5 million if Fleming breached its contractual obligations.

On or about March 26, 2002, Dean provided Fleming the requested side letter and up-front payment, but only after Fleming signed the supply agreement. Fleming used the side letter to justify recognizing the entire \$2.5 million as an offset to expenses in the first quarter of 2002, which accounted for approximately \$.03 of the \$.52 per share Fleming reported as earnings for the quarter.

Fleming's recognition of the entire \$2.5 million payment as an offset to expenses in the first quarter 2002 violated GAAP. Both parties understood that the payment was an inducement to the supply agreement; that is, Dean would not have made the payment but for receiving the supply agreement and Fleming would not have awarded the supply agreement absent the payment and side letter. This understanding is consistent with the express penalty provision in the agreement, which was intended to require Fleming to repay the \$2.5 million on a prorated basis if it breached the agreement. Fleming therefore was required to recognize the up-front payment ratably over the agreement's term. See Statement of Financial Accounting Concepts No. 5, ¶¶ 83-84; Staff Accounting Bulletin No. 101, *Revenue Recognition in Financial Statements*, Question 5.

Fleming's recognition of the entire up-front payment as an offset to expenses in the first quarter of 2002 materially misstated Fleming's earnings for the quarter. Fleming included these misstated earnings in its Form 10-Q for the first fiscal quarter ended April 20, 2002, and in publicly disseminated press releases. Fleming further incorporated the misstated first quarter Form 10-Q into registration statements on Forms S-3, S-8 and S-4 filed during the summer of 2002.

C. Conclusion

As a result of the foregoing, the Commission finds that Dean and Robinson were a cause of Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-13 and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offers.³

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondent Dean cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-13 and 13b2-1 thereunder, and that Respondent Robinson cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act, and causing any violations and any future violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-13 and 13b2-1 thereunder,.

By the Commission.

Jonathan G. Katz
Secretary

³ Dean has agreed to pay a \$400,000 civil penalty and Robinson has agreed to pay a \$50,000 civil penalty, in connection with a parallel civil action.

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8483 / September 14, 2004

SECURITIES EXCHANGE ACT OF 1934
Release No. 50366 / September 14, 2004

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2099 / September 14, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11654

<hr/>	:	ORDER INSTITUTING
In the Matter of	:	PROCEEDINGS PURSUANT TO
	:	SECTION 8A OF THE SECURITIES
Digital Exchange Systems,	:	ACT OF 1933 AND SECTION 21C OF
Inc., Rosario Coniglio and	:	THE SECURITIES EXCHANGE ACT
Steven Schmidt,	:	OF 1934, MAKING FINDINGS AND
	:	IMPOSING A CEASE-AND-DESIST
Respondents.	:	ORDER
<hr/>	:	

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to institute cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 (the "Securities Act") and Section 21C of the Securities Exchange Act of 1934 (the "Exchange Act") against Digital Exchange Systems, Inc. ("Dexsi"), Rosario Coniglio ("Coniglio") and Steven Schmidt ("Schmidt") (collectively, "Respondents").

II.

In anticipation of the institution of these proceedings, Respondents have submitted an Offer of Settlement ("Offer") that the Commission has determined to accept.¹ Solely for the purpose of these proceedings or any other proceeding brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings contained herein, except that Respondents admit the Commission's jurisdiction over them and over the subject matter of these proceedings, Respondents consent to the entry of this Order Instituting Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order.

III.

On the basis of this Order and Respondents' Offer, the Commission finds that:²

A. Respondents and Fleming Companies, Inc. ("Fleming")

1. Respondents

Dexsi is a privately held Delaware corporation based in Tampa, Florida. Rosario Coniglio, age 47, of North Caldwell, New Jersey, is Dexsi's majority owner. He is not a Dexsi officer or employee but participates in the company's high-level business decisions. Steven Schmidt, age 35, of Tampa, Florida, is Dexsi's President and one of its founders.

Dexsi is what is known in the grocery industry as a "diverter." Diverters scour the market for special deals, typically buying from other wholesale or retail companies, or from inventory liquidators, who have too much inventory of a given product and sell the excess at deep discounts to the manufacturer's list price. Dexsi buys the inventory at the discount and then sells to its customer (in this case, Fleming) with a small markup, which is still lower than list price. Dexsi's customer thereby lowers its cost of goods sold, while Dexsi makes money on the markup.

2. Fleming

Fleming is an Oklahoma corporation headquartered in Lewisville, Texas that currently is in Chapter 11 bankruptcy. Before its April 2003 bankruptcy filing, Fleming's stock traded on the New York Stock Exchange. At one time, Fleming was the nation's largest grocery wholesaler, with about 50 major distribution centers across the country, and a sizable retail grocery operator as

¹ Simultaneously with this proceeding, the Commission has filed the following settled actions: In re Fleming Companies, Inc., Exch. Act Rel. No. 34-50365; In re Dean Foods Company and John D. Robinson, Exch. Act Rel. No. 34-50368; In re Kemps LLC f/k/a Marigold Foods, LLC, James Green and Christopher Thorpe, Exch. Act Rel. No. 34-50369; In re Bruce Keith Jensen, Exch. Act Rel. No. 34-50370; and In re John K. Adams, Exch. Act Rel. No. 34-50367.

² The findings herein are made pursuant to Respondents' Offer and are not binding on any other person or entity in these or any other proceedings.

well, with more than 100 stores throughout the Midwest and West. Fleming's 2001 and 2002 reported revenues were approximately \$15.6 billion and \$15.5 billion, respectively. But its earnings relatively were much smaller, with only a \$23.3 million profit and an \$84 million loss, respectively, in those years.

B. Facts

1. Fleming uses fraudulent "initiatives" to meet earnings expectations.

During 2001 and the first half of 2002, Fleming improperly executed a series of transactions, called "initiatives," to fabricate earnings to "bridge the gap" between actual operating results and Wall Street expectations. In these initiatives, Fleming fraudulently structured otherwise ordinary transactions in forms that, on paper, justified and maximized an immediate increase in earnings. One type of initiative that Fleming used frequently during this period was accelerating recognition of up-front payments received under forward-looking vendor agreements. On multiple occasions, Fleming persuaded vendors to provide side letters that described up-front payments – which Fleming and the vendors plainly intended to secure future rights and services – as compensation for some past event, such as a rebate or expense item. Fleming then used these letters to justify recognizing the entire up-front payment as an offset to expenses immediately, rather than over time as generally accepted accounting principles ("GAAP") required. These illicit bookings enabled Fleming to meet securities analysts' earnings expectations. Respondents provided Fleming two such side letters, one in the fourth quarter of 2001 and a second in the first quarter of 2002.

2. Dexsi mischaracterizes an up-front payment at Fleming's request.

In late 2001, Fleming hired Dexsi to handle part of its diverting business. Fleming was, by far, Dexsi's biggest customer. Accordingly, Dexsi expended significant capital ramping up to handle the Fleming business, such as by purchasing equipment and hiring employees to work on-site at Fleming's headquarters.

In December 2001, Fleming realized that its earnings would fall short of analysts' expectations. To fill some of that shortfall, Fleming turned to Dexsi, demanding a \$2 million payment and a side letter falsely attributing the payment to past performance. Fleming insinuated that, if Dexsi refused, it would terminate their relationship. Knowing that the letter Fleming wanted was false, but recognizing their precarious position, Coniglio and Schmidt acquiesced to Fleming's demands. In return, however, they secured a separate agreement from Fleming allowing Dexsi to recoup the \$2 million by charging Fleming a higher-than-normal price on diverting purchases.³ This second agreement was never shown to Fleming's internal accountants or external auditor. The parties kept a running tab of Dexsi's recovery of the \$2 million, which Dexsi did not

³ To illustrate, if Fleming wanted to purchase a product with a list cost of \$1 per unit, Dexsi normally would sell that product to Fleming for, hypothetically, \$.90. Under their secret agreement, however, Fleming allowed Dexsi to charge \$1 for that product, with the additional \$.10 per unit credited against the \$2 million. This mechanism remained in place until Dexsi recovered the entire \$2 million.

fully recoup until February 2002. The \$2 million overstated Fleming's earnings for the fourth quarter by approximately 15%. Fleming included these misstated earnings in its 2001 Form 10-K, and in publicly disseminated press releases.

3. Dexsi provides Fleming's auditor with a misleading confirmation letter.

In February 2002, Fleming's external auditor sent Dexsi a letter requesting confirmation that "Fleming earned a \$2,000,000 rebate for purchases by Fleming from Dexsi in 2001. This rebate is not connected to any future commitments made by Fleming and is not refundable." Although he knew the payment was in fact an advance against future Fleming purchases and had not been earned in 2001, Schmidt signed the confirmation letter.

4. Dexsi provides Fleming a second misleading side letter.

In April 2002, Fleming again demanded Dexsi's help in filling its earnings shortfall for the fiscal first quarter.⁴ This time, Fleming demanded that Dexsi pay \$4 million. As before, Fleming insisted that Dexsi provide a side letter describing the payment as reimbursement of "warehouse expenses" that Dexsi purportedly had incurred during the quarter. In return, Fleming allowed Dexsi to charge higher diverting prices to recoup its payment.

Dexsi was loath to pay such a large amount, and knew that it owed Fleming no warehouse expenses, but still feared that refusal would cost it the Fleming business. Therefore, on or about April 10, 2002, Dexsi made the payment and signed the false "warehouse expense" letter. Dexsi immediately began charging Fleming the agreed-upon higher price on diverting purchases, and the parties again tracked Dexsi's recovery of its payment. Unlike the December payment, however, Dexsi does not appear to have fully recouped the \$4 million because Fleming stopped all diverting in the summer of 2002.

Fleming relied on Dexsi's letter to justify recording the \$4 million as an offset to expenses, which equaled nearly 10% of the earnings Fleming reported for the first quarter. Indeed, Fleming's recognition of the entire \$4 million violated GAAP. Both parties understood the payment was an advance payment on future diverting purchases by Fleming. Fleming therefore was required to recognize the payment ratably as Fleming made the diverting purchases. See Statement of Financial Accounting Concepts No. 5, ¶¶ 83-84; Staff Accounting Bulletin No. 101, *Revenue Recognition in Financial Statements*, Question 5. Fleming included these misleading figures in its Form 10-Q for the first fiscal quarter ended April 20, 2002, and in publicly disseminated press releases. Fleming further incorporated the first quarter Form 10-Q into registration statements on Forms S-3, S-8, and S-4 filed during the summer of 2002.

⁴ Fleming operated on a retail calendar with a fiscal first quarter consisting of four four-week periods, followed by three fiscal quarters consisting of three four-week periods each. Fleming's 2002 first fiscal quarter ended on April 20, 2002.

C. Conclusion

As a result of the foregoing, the Commission finds:

(1) Dexsi caused Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder;

(2) Rosario Coniglio caused Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder; and

(3) Steven Schmidt caused Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offer.⁵

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondents Dexsi, Coniglio and Schmidt cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act, and causing any violations and any future violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder.

By the Commission.

Jonathan G. Katz
Secretary

⁵ Dexsi has agreed to pay a \$100,000 civil penalty, and Coniglio and Schmidt each have agreed to pay \$75,000 civil penalties, in connection with a parallel civil action.

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8485 / September 14, 2004

SECURITIES EXCHANGE ACT OF 1934
Release No. 50369 / September 14, 2004

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2101 / September 14, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11656

	:	
In the Matter of	:	ORDER INSTITUTING
	:	PROCEEDINGS PURSUANT TO
	:	SECTION 8A OF THE SECURITIES
Kemps LLC, f/k/a Marigold Foods,	:	ACT OF 1933 AND SECTION 21C OF
LLC, James Green and	:	THE SECURITIES EXCHANGE ACT
Christopher Thorpe,	:	OF 1934, MAKING FINDINGS AND
	:	IMPOSING A CEASE-AND-DESIST
<u>Respondents.</u>	:	ORDER

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to institute cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 (the "Securities Act") and Section 21C of the Securities Exchange Act of 1934 (the "Exchange Act") against Kemps LLC, f/k/a Marigold Foods, LLC ("Marigold"), James Green ("Green") and Christopher Thorpe ("Thorpe") (collectively "Respondents").

II.

In anticipation of the institution of these proceedings, Respondents have submitted an Offer of Settlement ("Offer") that the Commission has determined to accept.¹ Solely for the

¹ Simultaneously with this proceeding, the Commission has filed the following settled actions: In re Fleming Companies, Inc., Exch. Act Rel. No. 34-50365; In re Dean Foods Company and John D. Robinson, Exch. Act Rel. No. 34-50368; In re Digital Exchange Systems, Inc., Rosario Coniglio and Steven Schmidt, Exch. Act Rel. No. 34-50366; In re John K. Adams, Exch. Act Rel. No. 34-50367; and In re Bruce Keith Jensen, Exch. Act Rel. No. 34-50370.

purpose of these proceedings or any other proceeding brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings contained herein, except that Respondents admit the Commission's jurisdiction over them and over the subject matter of these proceedings, Respondents consent to the entry of this Order Instituting Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order.

III.

On the basis of this Order and Respondents' Offer, the Commission finds that:²

A. Respondents and Fleming Companies, Inc. ("Fleming")

1. Respondents

Marigold is a Delaware limited liability company headquartered in Minneapolis that produces and supplies dairy products.

James Green of Chanhassen, Minnesota, is Marigold's President and Chief Executive Officer. Christopher Thorpe of Eden Prairie, Minnesota, is Marigold's Vice President of Financial Services.

2. Fleming

Fleming is an Oklahoma corporation headquartered in Lewisville, Texas that currently is in Chapter 11 bankruptcy. Before its April 2003 bankruptcy filing, Fleming's stock traded on the New York Stock Exchange. At one time, Fleming was the nation's largest grocery wholesaler, with about 50 major distribution centers across the country, and a sizable retail grocery operator as well, with more than 100 stores throughout the Midwest and West. Fleming's 2001 and 2002 reported revenues were approximately \$15.6 billion and \$15.5 billion, respectively. But its earnings were much smaller, with only a \$23.3 million profit and an \$84 million loss, respectively, in those years.

B. Facts

1. Fleming uses fraudulent "initiatives" to meet earnings expectations.

During 2001 and the first half of 2002, Fleming improperly executed a series of transactions, called "initiatives," to fabricate earnings to "bridge the gap" between actual operating results and Wall Street expectations. In these initiatives, Fleming fraudulently structured otherwise ordinary transactions in forms that, on paper, would justify and maximize an immediate increase in

² The findings herein are made pursuant to Respondents' Offer and are not binding on any other person or entity in these or any other proceedings.

earnings. One type of initiative that Fleming used frequently during this period was accelerating recognition of up-front payments received under forward-looking vendor agreements. On multiple occasions, Fleming persuaded vendors to provide side letters that described up-front payments - which Fleming and the vendors plainly intended to secure future rights and services - as compensating some form of past performance, such as a rebate or expense item. Fleming then used these letters to justify booking the entire up-front payment as an offset to expenses immediately, rather than over time as generally accepted accounting principles ("GAAP") required. These illicit bookings enabled Fleming to meet securities analysts' earnings expectations. Marigold, Green and Thorpe did not know of Fleming's initiatives.

2. Respondents are a cause of Fleming's inflated earnings in violation of GAAP.

Marigold provided Fleming with such a side letter in the fourth quarter of 2001, in connection with an agreement to supply ice cream to Fleming's wholesale business for three years beginning March 2002 (the "Supply Agreement"). Marigold and Fleming negotiated the Supply Agreement during 2001. Fleming was willing to grant the Supply Agreement in return for an up-front payment of \$2 million. Though it was extremely reluctant to make any such payment to Fleming, Marigold eventually viewed it as the "ante" or necessary first step to retaining and expanding the Fleming business. Indeed, Fleming was Marigold's largest customer. Marigold would not have agreed to such payment but for Fleming's willingness to continue the existing business between the two companies and to consider entering into a new Supply Agreement that would expand that business.

While the parties were finalizing the Supply Agreements, Fleming, at the 11th hour of negotiations, demanded a side letter describing the payment as a "non-refundable" "rebate" for "2001 purchases." Fleming provided Marigold the precise language it needed in the letter. As Green and Thorpe understood the existing contracts between Marigold and Fleming, they knew Marigold did not owe Fleming any such rebate; indeed, a \$2 million rebate represented a significant percentage of Marigold's margin from its total 2001 ice cream sales to Fleming. Marigold was hesitant to pay that amount as a "rebate" because doing so would require Marigold to currently expense the entire amount. Marigold consulted with its accountants in this regard and was advised that the entire amount, if characterized as a "rebate," would have to be fully expensed in 2001 on Marigold's books.

Hesitant to provide the side letter because of the impact on its own books, yet still desiring to maintain and expand the lucrative Fleming business, Marigold acquiesced to Fleming's demand. As a condition to Marigold's providing the letter, however, Marigold required a penalty provision in the Supply Agreement that obligated Fleming to pay \$2 million, which included Marigold's other investment costs incurred in performing the contract, on a *pro rata* basis, if Fleming failed to buy a certain volume of products during the agreement's term. The penalty provision therefore allowed Marigold to recoup the \$2 million payment Marigold agreed was a "non-refundable" "rebate" for "2001 purchases." Satisfied that this penalty provision protected a large portion of Marigold's "ante," Green signed and returned Fleming's desired side letter.

Fleming accounting personnel accepted the letter and booked the entire payment as an offset to expenses in the fourth quarter of 2001. However, under GAAP, Fleming was required to

recognize the up-front payment ratably over the Supply Agreement's term. *See* Statement of Financial Accounting Concepts No. 5, ¶¶ 83-84; Staff Accounting Bulletin No. 101, *Revenue Recognition in Financial Statements*, Question 5. This improper recognition materially overstated Fleming's fourth quarter 2001 reported earnings, providing approximately \$.02, or over 15%, of the \$.12 per share earnings Fleming reported for that quarter. Fleming included these misstated earnings in its 2001 Form 10-K, and in publicly disseminated press releases. Fleming further incorporated the misstated Form 10-K into registration statements on Forms S-3, S-8 and S-4 filed during the summer of 2002.

3. Marigold provides Fleming's auditor with a confirmation letter.

As part of its audit of Fleming's 2001 financial statements, Fleming's external auditor sent Marigold a letter requesting confirmation that the \$2 million payment was a "rebate" for Fleming's "actual 2001 purchases," was "not connected to any future commitments" and was "not refundable." Green signed and returned the letter without qualification.

C. Conclusion

As a result of the foregoing, the Commission finds that Marigold, Green and Thorpe each were a cause of Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1 and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offer.³

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondents Marigold, Green and Thorpe cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act, and causing any violations and any future violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1 and 13b2-1 thereunder.

By the Commission.

Jonathan G. Katz
Secretary

³ Marigold has agreed to pay a \$150,000 civil penalty, and Green and Thorpe have each agreed to pay \$50,000 civil penalties in connection with a parallel civil action.

Exhibit F

Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
November 21, 2003

Creditor Name	(a) Debited Assertion	(b) Demand Date	(c) Electronic Assertion Detail	(d) Unlikely Assertion Adjustment	(e) Purchase Order Not Identified	(f) Product Not Received In Valid Period	(g) Drop Shipment Deliveries	(h) Valid Receipts	(i) Receipts Consumed by Demand Date	(j) Shelf of Pre-Paid Deductions	(k) Calculated Reclamation Claim
ABQ Corp/Access Business Group LLC	\$92,140	4/3/2003	\$92,140	\$0	(\$7,668)	(\$10,472)	\$0	\$76,600	(\$18,318)	(\$5,482)	\$0
ACI Food Companies Inc	\$19,894	4/7/2003	\$19,894	\$0	\$0	(\$7,982)	\$0	\$11,911	(\$2,162)	\$0	\$9,749
Adams & Brooks Inc	\$869,801	4/2/2003	\$869,720	\$0	\$0	(\$134,697)	\$0	\$735,023	(\$177,975)	(\$104,457)	\$432,991
Adams & Brooks Inc	\$4,504	4/11/2003	\$4,404	\$0	\$0	(\$1,996)	\$0	\$2,508	(\$165)	\$0	\$2,343
Adams & Brooks Inc	\$9,405	4/1/2003	\$9,405	\$0	\$0	\$0	\$0	\$9,405	(\$320)	(\$1,800)	\$7,885
Adams & Brooks Inc	\$157,718	4/1/2003	\$150,260	\$0	(\$19,015)	\$0	\$0	\$131,244	(\$61,287)	(\$33,500)	\$36,457
Advantage Intl Foods Corp	\$17,776	4/8/2003	\$17,776	\$0	(\$447)	(\$2,310)	\$0	\$15,019	(\$8,547)	\$0	\$6,472
Advantage Intl Foods Corp	\$107,701	4/7/2003	\$107,701	\$0	(\$58,606)	(\$12,132)	(\$26,943)	\$0	\$0	\$0	\$0
Agro Foods Inc	\$49,031	4/4/2003	\$55,134	\$0	\$0	(\$9,140)	\$0	\$45,995	(\$12,609)	\$0	\$33,385
Alma Packaging Corp	\$216,224	4/8/2003	\$210,666	\$0	\$0	(\$59,451)	\$0	\$151,215	(\$57,636)	(\$14,718)	\$78,880
Alberto Culver USA, Inc.	\$117,203	4/3/2003	\$113,011	\$0	\$0	(\$28,038)	\$0	\$84,972	(\$17,356)	(\$67,617)	\$0
Alinda Groco Ltd	\$0	4/1/2003	\$144,699	\$0	(\$19,866)	(\$124,833)	\$0	\$0	\$0	\$0	\$0
Allan Groco Co.	\$218,355	4/1/2003	\$218,355	\$0	(\$17,000)	(\$94,288)	\$0	\$106,257	(\$13,242)	(\$8,541)	\$84,214
All-American Products	\$3,505	4/1/2003	\$3,505	\$0	\$0	\$0	\$0	\$3,505	(\$1,252)	\$0	\$2,253
All-American Products	\$171,080	4/1/2003	\$234,671	\$0	(\$31)	(\$60,667)	\$0	\$193,373	(\$33,038)	(\$11,591)	\$114,745
All-American Products	\$19,982	4/2/2003	\$19,190	\$0	\$0	(\$2,491)	\$0	\$16,699	(\$1,181)	(\$273)	\$15,245
All-American Products	\$217,702	4/1/2003	\$187,389	\$0	\$0	(\$14,909)	(\$7,616)	\$93,864	(\$8,481)	(\$5,140)	\$30,243
American Bottling Co	\$102,699	4/2/2003	\$102,699	\$0	\$0	(\$102,699)	\$0	\$0	\$0	\$0	\$0
American Distributing Co	\$94,719	4/1/2003	\$94,719	\$0	\$0	(\$59,828)	\$0	\$34,892	(\$9,130)	\$0	\$25,762
American Foods Group	\$156,220	4/4/2003	\$156,320	\$0	\$0	(\$9,281)	(\$137,919)	\$9,121	(\$814)	(\$8,306)	\$0
American Greening Corp	\$229,669	4/8/2003	\$229,669	\$0	\$0	(\$18,332)	\$0	\$241,336	(\$78,194)	(\$40,697)	\$122,445
American Illinois Pilsen Co	\$128,195	4/10/2003	\$128,195	\$0	\$0	(\$39,486)	\$0	\$88,709	(\$29,209)	(\$1,208)	\$38,291
American License Co	\$16,466	4/1/2003	\$16,466	\$0	(\$288)	(\$9,711)	\$0	\$6,467	(\$1,098)	(\$5,370)	\$0
American Safety Razor Co	\$36,057	4/1/2003	\$36,057	\$0	\$0	(\$34,565)	\$0	\$1,492	(\$74)	(\$1,418)	\$0
Arrow Plastics Manufacturing Co	\$36,632	4/2/2003	\$36,632	\$0	\$0	(\$20,949)	\$0	\$6,683	(\$694)	(\$6,049)	\$0
Ateco Inc	\$0	4/2/2003	\$6,231	\$0	\$0	\$0	\$0	\$6,231	(\$1,723)	(\$4,508)	\$0
Atkins Nutritional Inc	\$7,915	4/8/2003	\$7,915	\$0	\$0	\$0	\$0	\$7,915	(\$5,664)	(\$688)	\$1,573

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EXHIBIT

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Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant

November 21, 2003

Creditor Name	(a) Dated Assertion	(b) Demand Date	(c) Electronically Asserted Debit	(d) Unusually Asserted Adjustment	(e) Purchase Order Not Identified	(f) Product Not Received In Valid Period	(g) Dump Shipment Delivered	(h) Valid Receipts	(i) Receipts Committed by Demand Date	(j) Short of Pre-Settlement Provisions	(k) Calculated Reclamation Claim
Ambush Park Co	\$70,166	4/17/2003	\$70,166	\$0	\$0	(\$70,166)	\$0	\$0	\$0	\$0	\$0
Aurora Food Inc	\$594,947	3/31/2003	\$594,947	\$0	(\$25,750)	(\$105,628)	(\$1,510)	\$402,019	(\$46,069)	(\$116,546)	\$799,404
B de G Foods Inc	\$244,725	4/4/2003	\$244,725	\$0	(\$17,313)	(\$52,251)	\$0	\$173,161	(\$33,463)	(\$141,698)	\$0
B Truam & Sons Inc	\$21,251	4/2/2003	\$23,439	\$0	(\$2,198)	(\$21,241)	\$0	\$0	\$0	\$0	\$0
Bageroff Packaging LLC	\$23,938	4/4/2003	\$23,938	\$0	\$0	(\$14,879)	\$0	\$9,859	(\$3,410)	\$0	\$6,449
Baker-Lins Group LLC	\$227,801	4/4/2003	\$227,800	\$0	\$0	(\$16,912)	\$0	\$210,888	(\$36,149)	(\$6,389)	\$168,360
Barber Production, Inc	\$14,400	4/11/2003	\$33,900	\$0	\$0	(\$24,990)	\$0	\$9,000	(\$5,412)	\$0	\$3,588
Barilla America Inc	\$0	4/1/2003	\$171,934	\$0	\$0	(\$86,778)	\$0	\$85,156	(\$20,043)	(\$30,621)	\$34,491
Bart-S Foods Co	\$121,648	4/2/2003	\$73,292	\$0	(\$206,893)	\$165,806	\$0	\$32,206	(\$4,872)	(\$27,331)	\$0
Bausch & Lomb	\$41,661	4/1/2003	\$41,661	\$0	(\$1,166)	(\$16,531)	\$0	\$24,114	(\$4,060)	(\$20,053)	\$0
Bayer Corp	\$146,112	4/9/2003	\$45,105	\$0	\$0	\$0	\$0	\$43,103	(\$22,085)	(\$22,420)	\$0
BC Stocking Distributing	\$12,399	4/10/2003	\$11,741	\$0	(\$11,741)	\$0	\$0	\$0	\$0	\$0	\$0
Beaver Meadow Creamery Inc	\$115,961	3/31/2003	\$115,961	\$0	\$0	(\$7,655)	\$0	\$108,306	(\$30,448)	\$0	\$77,859
Beaver St Fibers Inc	\$69,997	4/1/2003	\$69,997	\$0	\$0	(\$17,132)	\$0	\$52,865	(\$10,147)	(\$3,424)	\$39,284
Beck Nuts Inc	\$35,312	4/2/2003	\$35,312	\$0	\$0	(\$2,803)	\$0	\$32,510	(\$216)	\$0	\$32,293
Beckhardt Inc	\$59,805	4/1/2003	\$59,805	\$0	\$0	\$0	\$0	\$59,805	(\$15,057)	(\$20,083)	\$64,666
Bol/Kendall USA	\$44,196	4/1/2003	\$44,196	\$0	\$0	(\$18,505)	\$0	\$25,691	(\$7,456)	(\$8,498)	\$5,737
Bell Carter Foods Inc	\$118,095	4/3/2003	\$118,095	\$0	\$0	(\$18,245)	\$0	\$99,850	(\$15,143)	\$0	\$84,707
Betas Packing Co Inc	\$3,865	4/1/2003	\$18,206	\$0	\$0	(\$15,697)	\$0	\$23,392	(\$1,694)	(\$84)	\$0
Benn & Xuyquiza Foods Division	\$101,900	3/27/2003	\$101,600	\$0	(\$101,600)	\$0	\$0	\$0	\$0	\$0	\$0
Bernardo's Pizza Inc	\$63,887	4/2/2003	\$63,887	\$0	\$0	(\$3,958)	(\$7,632)	\$57,077	(\$19,418)	(\$37,659)	\$0
Bentley Co	\$9,508	4/8/2003	\$9,508	\$0	\$0	(\$1,280)	(\$2,267)	\$8,966	(\$2,417)	\$0	\$7,449
Berry Plastics Corp	\$69,130	4/10/2003	\$69,130	\$0	(\$7,589)	(\$13,759)	\$0	\$47,781	\$0	\$0	\$47,781
Bethwoods Specialty Products	\$27,849	4/1/2003	\$27,849	\$0	(\$1,813)	(\$19,119)	\$0	\$6,899	(\$1,132)	(\$1,767)	\$0
BIC USA Inc	\$889,137	4/1/2003	\$889,137	\$0	(\$308,396)	(\$412,098)	(\$5,596)	\$163,107	(\$68,100)	(\$56,840)	\$28,167
Bkery Cheese Co	\$11,992	4/1/2003	\$14,152	\$0	\$0	\$0	(\$14,152)	\$0	\$0	\$0	\$0
Bimbo Bakeries USA	\$0	4/2/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Fleming Companies, Inc. et al.
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November 21, 2003

Creditor Name	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Docketed Assertion	Demand Date	Electronic Assertion Detail	Unfiled Assertion Adjustment	Purchase- Order Not Identified	Product Not Received In Valid Period	Drop Shipment Deliveries	Valid Receipts	Receipts Claimed by Demand Date	Setoff of Pre-Payment Deductions	Calculated Reclamation Claim
Bimby & Smith Inc	\$3,343	4/1/2003	\$3,343	\$0	\$0	(\$2,246)	\$0	\$3,095	(\$769)	(\$2,320)	\$0
Blanchwood Foods - Kentucky	\$12,482	3/21/2003	\$12,482	\$0	\$0	(\$6,508)	\$0	\$5,974	(\$272)	(\$5,702)	\$0
Bills Bye Foods	\$338,906	4/1/2003	\$338,906	\$0	\$0	(\$33,922)	(\$7,641)	\$297,232	(\$18,672)	(\$258,560)	\$0
Blissell Homecare Inc	\$37,045	4/4/2003	\$37,045	\$0	(\$300)	(\$30,258)	\$0	\$6,187	(\$1,649)	\$0	\$4,538
Blissell Inc	\$38,432	4/2/2003	\$37,156	\$0	(\$1,286)	(\$1,763)	\$0	\$16,808	(\$2,613)	(\$2,602)	\$11,635
Blythe Ball Creameries LP	\$6,876	4/1/2003	\$6,876	\$0	\$0	\$0	(\$6,709)	\$167	(\$13)	(\$19)	\$135
Blythe Diamond	\$28,397	3/26/2003	\$29,523	\$0	(\$1,543)	(\$1,978)	\$0	\$0	\$0	\$0	\$0
Bob Evans Farms	\$38,677	4/3/2003	\$38,677	\$0	(\$15,540)	\$0	(\$23,137)	\$0	\$0	\$0	\$0
Borgata USA	\$79,283	5/15/2003	\$79,283	(\$79,283)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPO Oil Products	\$320,479	4/3/2003	\$320,479	\$0	\$0	\$0	\$0	\$320,479	(\$320,479)	\$0	\$0
Branche	\$159,735	4/1/2003	\$159,735	\$0	(\$14,063)	(\$61,412)	(\$9,256)	\$68,003	(\$15,140)	(\$50,869)	\$2,256
Branche Brothers Inc	\$76,429	4/3/2003	\$37,829	\$0	(\$12,422)	\$0	\$0	\$25,406	(\$2,810)	(\$4,745)	\$17,851
Branche Dairy Inc	\$47,308	4/4/2003	\$47,308	\$0	\$0	(\$27,489)	\$0	\$19,819	(\$3,516)	(\$2,433)	\$8,870
Branche Foods Co Inc	\$23,679	4/3/2003	\$30,564	\$0	(\$18,583)	(\$4,251)	\$0	\$7,730	(\$2,946)	\$0	\$4,784
Branche Corp	\$3,791	4/4/2003	\$3,791	\$0	\$0	(\$1,395)	\$0	\$2,196	(\$1,938)	\$0	\$238
Branche Dairy American Trade Ltd	\$5,029	4/3/2003	\$5,009	\$0	\$0	(\$1,780)	\$0	\$3,229	(\$552)	(\$663)	\$2,012
Branche North America Inc	\$201,489	4/7/2003	\$201,907	\$0	(\$4,757)	(\$112,312)	\$0	\$84,844	(\$40,400)	(\$730)	\$43,694
Branche USA Inc	\$1,308,061	4/7/2003	\$1,351,391	\$0	(\$1,621)	(\$295,517)	(\$687,425)	\$366,829	(\$103,888)	(\$25,293)	\$237,647
Branche Brothers & Co	\$284,302	4/14/2003	\$292,058	\$0	\$0	(\$113,305)	\$0	\$178,753	(\$30,823)	(\$97,931)	\$0
C&H Sugar Co Inc	\$385,715	4/1/2003	\$385,715	\$0	\$0	(\$99,729)	(\$5,821)	\$289,165	(\$77,596)	(\$69,269)	\$142,100
Chas Foods LP	\$3,773	4/7/2003	\$3,773	\$0	\$0	\$0	\$0	\$3,773	(\$1,440)	(\$92)	\$2,241
Chas Foods Inc	\$360,630	4/2/2003	\$360,630	\$0	\$0	(\$202,706)	(\$107,611)	\$250,313	(\$217,308)	(\$14,470)	\$18,585
Chasco Inc	\$2,954	4/1/2003	\$2,954	\$0	(\$2,954)	\$0	\$0	\$0	\$0	\$0	\$0
Chasco Real Foods Inc	\$11,275	4/8/2003	\$11,275	\$0	\$0	(\$11,275)	\$0	\$0	\$0	\$0	\$0
Campbell Sales Co & Subsidiary	\$1,922,781	3/31/2003	\$2,016,568	\$0	(\$36,042)	(\$18,137)	(\$65,725)	\$1,413,422	(\$243,592)	(\$1,169,422)	\$0
Campbell Foods Inc	\$4,566	4/9/2003	\$4,566	\$0	\$0	\$0	\$0	\$4,566	(\$734)	(\$1,663)	\$2,169
Cargill Products Inc	\$5,409	4/22/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Fleming Companies, Inc. et al.
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Creditor Name	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	Debited Assertion	Debited Date	Electronic Assertion Detail	Utility Assertion Adjustment	Purchase Order Not Identified	Product Not Received In Valid Period	Drop Shipments Deliveries	Value Receipts	Receipts Consumed By Debtor Date	Start of Pre-Payment Deductions	Calculated Reconciliation Column				
Capitol Sub Division	\$3,778	4/22/2003	\$53,214	\$0	\$0	(\$2,155)	\$0	\$11,009	\$0	(\$11,009)	\$0				
Carma Laboratories Inc	\$21,899	4/4/2003	\$16,322	\$0	\$0	(\$14,105)	\$0	\$2,218	(\$1,584)	\$0	\$834				
Cardtagg Corp.	\$54,816	4/4/2003	\$24,816	\$0	\$0	(\$14,012)	\$0	\$40,804	(\$6,167)	\$0	\$34,637				
Castleberry/Brown Branch Inc	\$72,468	4/1/2003	\$75,357	\$0	(\$1,308)	(\$62,686)	\$0	\$11,363	(\$2,833)	(\$8,530)	\$0				
Carmelito Farms	\$271,951	4/8/2003	\$103,639	\$0	\$0	\$0	\$0	\$103,639	(\$39,556)	(\$7,339)	\$41,754				
CCDA Wilcox LLC	\$67,253	4/8/2003	\$72,770	\$0	\$0	(\$20,780)	\$0	\$31,990	(\$14,433)	(\$28,936)	\$8,621				
Co De Candy Inc	\$0	4/3/2003	\$7,829	\$0	\$0	(\$3,454)	\$0	\$3,974	(\$69)	\$0	\$3,275				
Crans Harvest States Cooperative	\$0	4/2/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Crested Foods Corp.	\$475,483	4/2/2003	\$475,483	\$0	\$0	(\$121,410)	\$0	\$344,073	(\$133,057)	\$0	\$221,016				
Charney Inc	\$175,663	4/2/2003	\$17,263	\$0	\$0	(\$642)	\$0	\$16,721	(\$3,679)	(\$11,311)	\$1,731				
Chief Solutions Inc	\$25,153	4/9/2003	\$25,153	\$0	\$0	\$0	\$0	\$25,153	(\$16,342)	(\$8,812)	\$0				
Cherry Central Cooperative	\$123,633	4/7/2003	\$123,633	\$0	\$0	(\$16,989)	\$0	\$106,644	(\$24,156)	(\$10,110)	\$72,378				
Chippewat Winchcask Meats Co	\$2,953	3/21/2003	\$4,735	\$0	(\$3,735)	\$0	\$0	\$0	\$0	\$0	\$0				
Chippewat Beef Turkey	\$5,504	4/9/2003	\$5,504	\$0	\$0	\$0	\$0	\$5,504	\$0	(\$116)	\$5,388				
Chiquita Processed Foods LLC	\$260,887	3/28/2003	\$260,887	\$0	\$0	(\$13,993)	(\$3,918)	\$242,975	(\$45,056)	(\$139,350)	\$58,569				
Church & Dwight Co Inc	\$762,789	4/1/2003	\$762,789	\$0	\$0	(\$27,318)	(\$17,426)	\$468,935	(\$146,414)	(\$165,741)	\$154,781				
CITGO Petroleum Corp	\$151,429	4/3/2003	\$151,429	\$0	\$0	\$0	\$0	\$151,429	(\$151,429)	\$0	\$0				
Clint World Inc	\$463,421	4/8/2003	\$463,221	\$0	\$0	(\$180,376)	\$0	\$382,846	(\$202,862)	\$0	\$179,984				
Clement Pappas & Cp Inc	\$216,540	3/28/2003	\$216,540	\$0	\$0	(\$23,725)	(\$7,524)	\$185,291	(\$33,519)	\$0	\$151,772				
Clement Foods Co	\$129,489	4/2/2003	\$115,915	\$0	\$0	(\$38,869)	\$0	\$77,046	(\$12,918)	(\$2,330)	\$61,798				
Cliffhiser Corp	\$153,592	4/3/2003	\$153,592	\$0	\$0	(\$101,939)	\$0	\$51,653	(\$11,643)	(\$2,655)	\$37,356				
Clinton Sales Co	\$3,380,880	4/1/2003	\$3,380,880	\$0	(\$40,033)	(\$445,396)	(\$156,422)	\$2,738,928	(\$826,069)	(\$468,616)	\$1,444,226				
Coca Cola Bottles Inc	\$748,000	4/1/2003	\$640,505	\$0	\$0	(\$44,810)	(\$547,225)	\$48,470	(\$11,303)	(\$37,167)	\$0				
Cody Kramer Imports	\$572,648	4/3/2003	\$372,648	\$0	(\$250,870)	(\$248,880)	\$0	\$72,899	(\$804)	\$0	\$72,894				
Coffee Bean International	\$4,704	4/4/2003	\$4,704	\$0	\$0	(\$4,704)	\$0	\$0	\$0	\$0	\$0				
Calman Co Inc	\$36,937	4/1/2003	\$36,937	\$0	\$0	\$0	(\$1,566)	\$33,371	(\$9,199)	(\$453)	\$25,719				
Carlson Foods Inc	\$3,872	4/4/2003	\$3,872	\$0	\$0	\$0	\$0	\$3,872	(\$439)	(\$3,453)	\$0				

Fleming Companies, Inc. et al.
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Creditor Name	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	Debtor's Assertion	Demand Date	Electronic Assertion Detail	Utility Assertion Adjustment	Purchase Order Not Identified	Product Not in Valid Period	Drop Shipment Delivered	Receipts	Receipts by Demand Date	Set-off Pro-Ration Reduction	Calculated Reclamation Claim				
Colgate Palmolive Co	\$1,418,780	4/1/2003	\$1,017,026	\$0	\$0	(\$108,797)	(\$99,459)	\$808,769	(\$183,380)	(\$344,223)	\$311,164				
Colson Brothers Inc	\$14,488	4/4/2003	\$84,335	\$0	(\$21,266)	(\$61,856)	\$0	\$1,213	(\$225)	(\$306)	\$462				
Combo Inc	\$200,920	4/1/2003	\$48,031	\$0	\$0	(\$13,941)	\$0	\$34,090	(\$9,886)	(\$4,083)	\$20,122				
Commwealth Wholesale Corp	\$21,514	4/7/2003	\$53,304	\$0	\$0	(\$41,352)	\$0	\$11,952	(\$7,631)	(\$4,921)	\$0				
Cosia Agri Foods	\$12,252,686	3/31/2003	\$12,252,686	\$0	(\$373,207)	(\$5,110,476)	(\$1,243,906)	\$5,524,997	(\$971,420)	(\$3,215,300)	\$1,238,278				
Consolidated Packaging Co Inc	\$206,099	4/4/2003	\$210,968	\$0	\$0	(\$32,412)	\$0	\$158,554	(\$33,598)	(\$44,194)	\$74,763				
Continental Mills Inc	\$136,572	4/1/2003	\$136,572	\$0	\$0	(\$130,831)	\$0	\$5,721	(\$4,959)	(\$2,763)	\$0				
Corwood Company LP	\$0	4/4/2003	\$384,065	\$0	(\$55,469)	(\$84,088)	\$0	\$244,508	(\$27,996)	\$0	\$216,512				
Corporate Connection	\$11,974	4/23/2003	\$10,193	(\$10,193)	\$0	\$0	\$0	\$25	\$0	\$0	\$0				
Corporate Express Inc	\$135,267	4/4/2003	\$135,267	\$0	(\$114,015)	(\$1,871)	(\$19,335)	\$25	(\$12)	(\$12)	\$0				
County Home Builders Inc	\$10,365	3/25/2003	\$10,365	\$0	\$0	(\$7,826)	\$0	\$2,539	(\$385)	(\$1,954)	\$0				
Corvelly Foods LLC	\$110,605	4/1/2003	\$110,578	\$0	\$0	(\$11)	(\$39,547)	\$50,820	(\$36,743)	(\$2,437)	\$11,641				
Coring Central Petroleum Corp	\$0	4/2/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Crysal Farms	\$784,229	3/31/2003	\$784,229	\$0	(\$32,866)	(\$46,270)	(\$410,949)	\$294,146	(\$70,834)	(\$17,762)	\$205,510				
Cumberland Spun	\$31,275	4/8/2003	\$31,275	\$0	(\$123)	(\$3,290)	\$0	\$27,863	(\$5,838)	(\$13,672)	\$8,332				
Dada Paper & Bag Co Inc	\$2,301	4/7/2003	\$2,301	\$0	(\$1,402)	(\$898)	\$0	\$0	\$0	\$0	\$0				
Dairy Farmers of America	\$161,845	4/4/2003	\$161,845	\$0	(\$161,845)	\$0	\$0	\$0	\$0	\$0	\$0				
Dairy Maid Foods	\$4,794	4/7/2003	\$4,794	\$0	\$0	(\$71)	(\$4,723)	\$0	\$0	\$0	\$0				
Dalata Farming Foods LLC	\$0	4/1/2003	\$30,410	\$0	\$0	\$0	\$0	\$30,410	(\$9,540)	\$0	\$20,869				
Dale's Sources Inc	\$27,821	4/3/2003	\$27,821	\$0	(\$5,295)	(\$22,522)	\$0	\$0	\$0	\$0	\$0				
Diamond Co Inc	\$119,313	4/1/2003	\$814,935	\$0	(\$496)	(\$64,320)	\$0	\$170,619	(\$153,611)	(\$17,008)	\$0				
Diet Distributing LLC	\$18,859	4/2/2003	\$18,859	\$0	(\$4,607)	(\$5,410)	\$0	\$8,782	(\$1,033)	(\$7,748)	\$0				
Dixie Food Products Inc	\$385,349	3/23/2003	\$385,349	\$0	(\$271,714)	\$0	(\$92,132)	\$1,503	(\$353)	(\$1,150)	\$0				
Dixie Foods Co	\$2,137,744	3/31/2003	\$1,815,700	\$0	(\$11,334)	(\$583)	(\$1,409,391)	\$334,205	(\$23,566)	(\$97,659)	\$0				
Dixie Specialty Foods Group	\$400,213	3/31/2003	\$402,032	\$0	\$0	(\$13,554)	\$0	\$388,698	(\$62,611)	(\$17,415)	\$308,672				
Dal Morris Corp	\$1,480,554	3/28/2003	\$1,411,489	\$0	(\$39,208)	(\$39,426)	(\$4,426)	\$1,082,931	(\$14,976)	(\$83,196)	\$110,759				
Dal Morris Fresh Produce Co	\$1,370,244	3/28/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				

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Creditor Name	(a) Debited Assertion	(b) Demand Date	(c) Electronic Assertion Detail	(d) Utility Assertion Adjustment	(e) Purchase Order Not Identified	(f) Product Not Returned In Valid Period	(g) Drop Ship/ment Delivered	(h) Receipts Valid	(i) Receipts Committed by Demand Date	(j) Short of Production	(k) Calculated Reclamation Claim
DHL Pharmaceuticals Inc	\$36,813	4/3/2003	\$98,522	\$0	(\$4,457)	(\$33,842)	(\$1,709)	\$56,513	(\$6,392)	(\$17,139)	\$72,982
Deli Party Ltd	\$2,222	4/16/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Destinations Products International Ltd	\$84,020	4/2/2003	\$84,020	\$0	\$0	\$0	\$0	\$84,020	(\$17,594)	(\$4,557)	\$62,069
Desti Finance Co LLC	\$59,947	3/28/2003	\$59,947	\$0	(\$57,315)	\$0	\$0	\$2,633	(\$470)	(\$2,162)	\$0
Diablo Beverage	\$3,678	4/8/2003	\$3,652	\$0	\$0	\$0	(\$3,652)	\$0	\$0	\$0	\$0
Dial Corp	\$434,774	4/1/2003	\$434,774	\$0	\$0	(\$59,530)	(\$8,487)	\$326,757	(\$93,376)	(\$23,881)	\$0
Diaz & Watson	\$65,171	4/1/2003	\$65,171	\$0	\$0	(\$22,263)	(\$647)	\$42,263	(\$26,186)	(\$3,833)	\$12,344
Direct Source International Inc	\$90,490	4/2/2003	\$90,490	\$0	\$0	(\$21,114)	\$0	\$69,376	(\$12,957)	\$0	\$56,418
Dixie Produce & Packaging Inc	\$62,102	5/9/2003	\$62,102	(\$62,102)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DJL/F Foods	\$2,361,428	3/28/2003	\$2,280,216	\$0	(\$33,945)	(\$317,080)	\$0	\$1,329,151	(\$363,896)	(\$319,789)	\$735,467
Dolan Pet Care	\$108,843	4/2/2003	\$108,843	\$0	\$0	(\$45,365)	\$0	\$55,477	(\$17,098)	(\$5,387)	\$32,992
Dole Fresh Fruit Inc	\$1,632	4/1/2003	\$1,607	\$0	(\$374)	(\$517)	\$0	\$517	(\$11)	\$0	\$406
Dole Packaged Food Inc	\$194,009	4/2/2003	\$125,556	\$0	\$0	(\$7,182)	\$0	\$118,375	(\$15,724)	(\$48,615)	\$54,035
Dorland Foods Inc	\$318,088	4/2/2003	\$318,088	\$0	\$0	(\$65,280)	\$0	\$252,808	(\$78,433)	\$0	\$174,375
Dorsey Baker LLC	\$0	4/2/2003	\$113,272	\$0	\$0	\$0	(\$113,272)	\$0	\$0	\$0	\$0
Dorsey	\$4,217	4/2/2003	\$5,075	\$0	\$0	(\$858)	\$0	\$4,217	(\$1,819)	(\$1,400)	\$998
Dor Foods Inc	\$133,096	4/1/2003	\$133,096	\$0	(\$2,416)	(\$33,633)	(\$21,717)	\$75,230	(\$9,630)	(\$4,424)	\$61,275
Downey Wholesale Inc	\$0	4/2/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DPC Industries Inc	\$0	4/23/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dr Pepper/Seven-Up Bottling Group Inc	\$37,685	4/1/2003	\$37,684	\$0	(\$8,975)	(\$1,088)	(\$4,308)	\$23,313	(\$3,40)	(\$22,966)	\$0
Dreyfus/Day's Grand Ice Cream	\$197,059	4/9/2003	\$197,059	\$0	(\$4,114)	(\$15,343)	(\$17,133)	\$60,468	(\$23,682)	(\$8,942)	\$27,945
Dyno Bag Mfg Co	\$74,241	4/3/2003	\$106,473	\$0	(\$8,179)	(\$43,367)	\$0	\$53,927	(\$8,061)	(\$632)	\$46,236
Dyno Merchandise	\$17,843	4/8/2003	\$3,907	\$0	\$0	(\$3,907)	\$0	\$0	\$0	\$0	\$0
Baglio Family Foods Inc	\$85,439	4/1/2003	\$54,874	\$0	\$0	(\$10,575)	\$0	\$44,299	(\$4,659)	(\$17,284)	\$22,316
Baker Unlimited Inc	\$2,250	4/10/2003	\$2,250	\$0	\$0	\$0	\$0	\$2,250	\$0	(\$39)	\$2,211
Bakman Kosak Co	\$345,132	4/9/2003	\$77,916	\$0	(\$1,866)	(\$19,597)	(\$14,079)	\$42,274	(\$12,026)	\$0	\$30,248
Baldwin-Walsh Co	\$459,062	4/3/2003	\$468,587	\$0	\$0	\$0	\$0	\$468,587	(\$468,587)	\$0	\$0

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Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant

November 21, 2003

Creditor Name	(a) Docketed Auction	(b) Demand Date	(c) Electronic Assessment Detail	(d) Unusually Assessment Adjustment	(e) Purchase Order Not Identified	(f) Product Not Received In Valid Period	(g) Drop Shipment Deliveries	(h) Valid Receipts	(i) Receipts Confirmed by Demand Date	(j) Setoff of Pre-Paid Deductions	(k) Calculated Reclamation Claim
Edison Liqueur Corp	\$38,437	4/21/2003	\$38,540	(\$18,540)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Edwards Film Foods Inc	\$78,510	4/10/2003	\$78,510	\$0	\$0	(\$18,807)	(\$2,223)	\$27,481	(\$12,694)	(\$7,105)	\$7,682
Edwards Oil Inc	\$58,772	4/12/2003	\$21,928	\$0	\$0	\$0	\$0	\$21,928	(\$21,928)	\$0	\$0
El Encanto Inc dba Encanto Foods	\$3,341	4/17/2003	\$3,241	\$0	\$0	(\$64)	(\$325)	\$2,852	(\$1,907)	\$0	\$945
Emigra Packing Co LP dba Leichter Packing Co	\$14,940	4/12/2003	\$14,940	\$0	(\$14,940)	\$0	\$0	\$0	\$0	\$0	\$0
Epoqa Inc	\$8,292	4/8/2003	\$8,292	\$0	\$0	(\$8,292)	\$0	\$0	\$0	\$0	\$0
Eurofresh Food Corp	\$6,778	4/9/2003	\$6,778	\$0	\$0	\$0	\$0	\$6,778	(\$2,613)	(\$194)	\$3,971
Excel Corp	\$53,214	4/12/2003	\$53,214	\$0	(\$11,059)	(\$42,155)	\$0	\$0	\$0	\$0	\$0
Excess Trading Inc	\$390,475	4/12/2003	\$379,130	\$0	\$0	(\$286,220)	(\$22,816)	\$70,134	(\$9,937)	(\$6,937)	\$53,260
ExxonMobil Oil Corp	\$1,029,094	4/12/2003	\$1,029,094	\$0	\$0	\$0	\$0	\$1,029,094	(\$1,029,094)	\$0	\$0
Food-Kal Corp	\$2,947	4/10/2003	\$2,947	\$0	\$0	(\$2,947)	\$0	\$0	\$0	\$0	\$0
FoodPro Products Inc	\$13,487	4/12/2003	\$63,228	\$0	\$0	(\$47,891)	\$0	\$13,836	(\$6,388)	(\$2,219)	\$7,230
Fortnite Foods	\$191,731	4/12/2003	\$191,731	\$0	\$0	(\$51,840)	\$0	\$140,090	(\$19,314)	(\$32,572)	\$88,202
Farm Fresh Food Suppliers Inc	\$5,858	4/12/2003	\$7,075	\$0	\$0	(\$1,217)	\$0	\$5,858	(\$2,719)	\$0	\$3,639
Farmhouse Foods Inc	\$720,513	4/12/2003	\$720,513	\$0	(\$2,405)	(\$25,102)	\$0	\$693,006	(\$414,665)	(\$278,342)	\$0
Farmhouse National Beef Packing Co LP	\$1,887,624	4/12/2003	\$1,887,624	\$0	(\$453,046)	(\$606,166)	\$0	\$828,412	(\$284,121)	\$0	\$344,291
Farmhouse Queen	\$3,811	4/12/2003	\$3,811	\$0	\$0	(\$1,838)	\$0	\$1,973	(\$320)	(\$1,653)	\$0
Fruitless Shrub Bros And Co	\$18,580	4/12/2003	\$18,580	\$0	\$0	(\$2,060)	\$0	\$16,520	(\$9,166)	(\$7,354)	\$0
Fruitless USA Inc	\$68,093	4/8/2003	\$68,093	\$0	\$0	(\$17,420)	\$0	\$50,672	(\$7,951)	(\$1,863)	\$40,858
Fruitless USA Inc	\$6,497	4/10/2003	\$19,716	\$0	(\$13,219)	(\$6,497)	\$0	\$0	\$0	\$0	\$0
Fruitless USA Inc	\$181,183	4/8/2003	\$184,565	\$0	(\$36,033)	(\$3,430)	(\$35,762)	\$77,655	(\$11,855)	(\$21,460)	\$44,340
Fruitless USA Inc	\$7,640	4/12/2003	\$10,710	\$0	(\$10,710)	\$0	\$0	\$0	\$0	\$0	\$0
Fruitless USA Inc	\$39,116	3/12/2003	\$18,364	\$0	(\$10,360)	(\$8,004)	\$0	\$0	\$0	\$0	\$0
Fruitless USA Inc	\$19,634	4/12/2003	\$19,634	\$0	\$0	(\$12,111)	\$0	\$7,523	(\$7,523)	\$0	\$0
Fruitless USA Inc	\$0	4/12/2003	\$63,652	\$0	\$0	(\$2,830)	(\$62,139)	\$2,604	(\$308)	(\$1,877)	\$0
Food Marketing Group	\$1,270,301	4/12/2003	\$1,270,281	\$0	\$0	(\$22,575)	(\$19,088)	\$998,668	(\$140,490)	(\$535,962)	\$322,217
FoodMafia Inc	\$3,019	4/15/2003	\$3,741	\$0	\$0	(\$3,741)	\$0	\$0	\$0	\$0	\$0

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**Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
November 21, 2003**

Creditor Name	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]
	Docketed Assertion	Demand Date	Electronic Assertion Detail	Unitary Assertion Adjustment	Purchase Order Not Identified	Product Not Received In Valid Period	Drop Shipment Deliveries	Value Receipts	Receipts Committed by Demand Date	Source of Pre-Payment Reclamation	Calculated Reclamation Claim
Yocum Farms	\$694,926	4/2/2003	\$694,926	\$0	\$0	(\$7,551)	(\$363,639)	\$121,315	(\$48,936)	(\$27,253)	\$45,124
Pro-Packaging Co	\$3,974	4/9/2003	\$3,974	\$0	\$0	\$0	\$0	\$3,974	\$0	(\$3,974)	\$0
Frankford Candy & Confection Co	\$40,023	4/11/2003	\$35,156	\$0	(\$2,252)	(\$9,243)	\$0	\$23,661	(\$3,776)	(\$1,499)	\$18,386
Protein Mark	\$347,229	4/12/2003	\$347,229	\$0	(\$102,287)	(\$102,780)	\$0	\$142,162	(\$58,713)	(\$53,397)	\$30,047
Enthel-Ley Inc	\$436,320	4/12/2003	\$436,320	\$0	\$0	(\$22,396)	(\$262,605)	\$144,319	(\$20,617)	(\$97,845)	\$23,857
Protein Food Services	\$33,620	4/22/2003	\$33,620	\$0	\$0	(\$47,360)	(\$31,820)	\$4,440	(\$1,219)	\$0	\$3,221
Protein Specialties Inc	\$286,607	4/22/2003	\$286,607	\$0	\$0	(\$195,648)	\$0	\$90,959	(\$17,143)	(\$6,412)	\$79,404
Plumco Foods Ltd	\$33,269	4/11/2003	\$5,506	\$0	\$0	(\$3,002)	\$0	\$2,504	(\$2,384)	(\$119)	\$0
G.L. McFarlane Inc	\$15,083	4/9/2003	\$15,083	\$0	\$0	(\$7,599)	\$0	\$7,484	(\$2,008)	(\$5,476)	\$0
Goala Imports Inc	\$2,019	4/9/2003	\$3,848	\$0	\$0	(\$1,829)	\$0	\$2,019	(\$1,553)	(\$320)	\$146
Garcia USA Inc	\$63,062	5/12/2003	\$63,062	(\$63,062)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grey-Williams Bakery Corp	\$173,231	4/12/2003	\$175,228	\$0	\$0	\$0	\$0	\$173,238	(\$175,238)	\$0	\$0
GB Commercial Products	\$1,193,904	4/22/2003	\$1,193,904	\$0	(\$23,520)	(\$413,039)	\$0	\$757,344	(\$67,934)	(\$569,834)	\$119,576
Grainco Mills	\$21,823,377	3/28/2003	\$10,745,229	\$0	(\$9,470)	(\$2,018,492)	(\$333,230)	\$7,739,037	(\$1,481,062)	(\$5,757,066)	\$850,909
Grainco Products Co Ltd	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
George Weston Bakeries Inc	\$0	4/12/2003	\$141,439	\$0	\$0	(\$12,468)	(\$57,056)	\$71,915	(\$4,559)	(\$18,515)	\$48,740
Georgia Pacific Corp	\$7,992,424	7/31/2003	\$2,834,321	\$0	\$0	(\$895,245)	(\$476,926)	\$7,462,049	(\$328,033)	(\$1,134,016)	\$0
Gardner Products Co	\$1,243,367	4/12/2003	\$1,240,367	\$0	\$0	(\$423,890)	\$0	\$816,477	(\$146,577)	(\$320,467)	\$349,733
GFA Brands Inc	\$28,906	4/11/2003	\$28,906	\$0	\$0	(\$878)	\$0	\$28,007	(\$22,331)	(\$5,097)	\$0
Gilgo Enterprises	\$107,246	4/8/2003	\$107,246	\$0	(\$5,734)	(\$85,890)	\$0	\$15,597	(\$10,219)	\$0	\$5,378
Gillie Co	\$185,702	3/28/2003	\$176,605	\$0	(\$3,789)	(\$70,569)	(\$3,222)	\$393,538	(\$8,092)	(\$85,335)	\$0
Gillett Mary Lee Corp	\$344,071	4/22/2003	\$344,071	\$0	\$0	(\$41,697)	\$0	\$34,027	(\$58,651)	(\$5,436)	\$729,490
Georgia Foods Inc	\$23,128	4/4/2003	\$33,989	\$0	\$0	(\$208,504)	\$0	\$22,293	(\$5,538)	(\$5,736)	\$21,019
GlaxoSmithKline	\$339,778	3/24/2003	\$637,250	\$0	(\$340,992)	(\$208,504)	\$0	\$87,754	(\$15,366)	(\$69,628)	\$2,460
Gold Eagle Co	\$12,508	4/3/2003	\$12,508	\$0	\$0	(\$3,120)	(\$2,192)	\$6,997	(\$4,420)	(\$2,577)	\$0
Gold Kist Inc	\$444,226	4/22/2003	\$444,226	\$0	\$0	(\$137,762)	(\$22,302)	\$284,163	(\$178,042)	(\$3,221)	\$102,299
Gold Puro Food Products Co Inc	\$12,161	4/22/2003	\$18,106	\$0	\$0	(\$11,559)	\$0	\$6,747	(\$1,182)	(\$2,161)	\$3,404

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Reclamation Claim Summary by Claimant

November 21, 2003

Creditor Name	Debit Amount	Demand Date	Electronic Assertion Detail	Utility Assertion Adjustment	Purchase Order Not Identified	Product Not Received In Valid Period	Drop Shipments Delivered	Valid Receipts	Receipts Confirmed by Demand Date	Sum of Pre-Settlement Deductions	Calculated Reclamation Claim
Goldth Pump House LP	\$883,154	4/2/2003	\$422,986	\$0	\$0	(\$63,154)	\$0	\$359,831	(\$212,145)	(\$20,158)	\$57,529
Good Hunter Biogran Inc Cream	\$523,814	4/1/2003	\$248,905	\$0	\$0	(\$273,757)	\$0	\$273,148	(\$66,235)	(\$214,813)	\$0
Graphic News Inc	\$198,059	4/4/2003	\$198,059	\$0	\$0	(\$17,907)	(\$26,491)	\$159,667	(\$32,222)	\$0	\$121,345
Groceries Inc	\$71,120	4/1/2003	\$71,120	\$0	\$0	(\$24,587)	\$0	\$47,533	(\$10,991)	(\$36,542)	\$0
Grocery Foods Inc	\$36,888	4/7/2003	\$36,888	\$0	\$0	\$0	(\$34,888)	\$0	\$0	\$0	\$0
Grif Creamery Inc	\$345,727	4/1/2003	\$398,705	\$0	\$0	(\$238,201)	\$0	\$153,454	(\$59,057)	\$0	\$94,399
Gray & Co	\$36,298	4/2/2003	\$44,803	\$0	\$0	(\$8,505)	(\$9,212)	\$27,086	(\$4,401)	(\$2,073)	\$20,610
Great Lakes Kruit Co	\$3,233	4/1/2003	\$3,233	\$0	\$0	(\$1,812)	\$0	\$1,420	(\$349)	(\$342)	\$708
Green Bay Packaging Inc	\$2,936	4/2/2003	\$2,936	\$0	\$0	(\$2,519)	\$0	\$0	\$0	\$0	\$0
GSM Industries	\$0	4/7/2003	\$17,914	\$0	\$0	\$0	\$0	\$17,934	\$0	\$0	\$17,934
GTS Propaid, Inc.	\$71,140	4/7/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gateway of Benfield Ltd	\$54,794	4/1/2003	\$54,794	\$0	\$0	\$0	\$0	\$54,794	(\$18,618)	(\$3,352)	\$32,224
H & H Distributing of Ann Arbor LLC	\$63,551	4/2/2003	\$63,551	\$0	\$0	(\$19,602)	\$0	\$43,949	(\$9,399)	(\$7,464)	\$31,517
Hallmark Cards Inc	\$112,830	4/3/2003	\$123,339	\$0	\$0	\$0	(\$123,339)	\$0	\$0	\$0	\$0
Hammert Corporation	\$60,401	4/2/2003	\$55,758	\$0	\$0	(\$2,500)	(\$16,691)	\$36,566	(\$422)	\$0	\$35,936
Hand Held	\$0	4/3/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hannover Foods Corp	\$34,314	4/2/2003	\$94,314	\$0	\$0	\$0	\$0	\$94,314	(\$22,673)	(\$20,005)	\$51,635
Hartley's Wholesale Produce	\$112,202	4/5/2003	\$76,712	\$0	\$0	(\$3,570)	\$0	\$13,804	(\$6,238)	\$0	\$7,566
Hartz Mountain Corp	\$40,699	4/1/2003	\$40,699	\$0	\$0	(\$18,160)	(\$835)	\$21,704	(\$2,841)	(\$18,863)	\$0
Hervest of the Sea	\$7,546	4/2/2003	\$7,546	\$0	\$0	(\$7,546)	\$0	\$0	\$0	\$0	\$0
Hiles Corp	\$30,709	4/1/2003	\$30,709	\$0	\$0	(\$30,709)	\$0	\$0	\$0	\$0	\$0
Hiramian Popcorn	\$9,645	4/9/2003	\$7,059	\$0	\$0	(\$533)	\$0	\$5,746	\$0	\$0	\$5,746
Hitec North America	\$1,747,981	3/28/2003	\$1,312,792	\$0	\$0	(\$55,885)	(\$12,224)	\$1,003,858	(\$119,544)	(\$542,306)	\$342,008
Holm's Good Cheese Inc	\$5,091	4/1/2003	\$30,726	\$0	\$0	(\$43,132)	\$0	\$7,593	(\$5,134)	(\$2,459)	\$0
Hood's Consumer Attributes Inc	\$52,142	4/4/2003	\$3,139	\$0	\$0	(\$9,289)	\$0	\$33,849	(\$9,505)	(\$1,914)	\$20,430
Hedge Foods	\$1,081,829	4/2/2003	\$256,481	\$0	\$0	(\$23,863)	\$0	\$232,519	(\$17,425)	(\$21,196)	\$59,898
Hedley Foods Corp	\$16,922,834	3/28/2003	\$11,858,933	\$0	(\$1,019,353)	(\$485,240)	(\$1,148,730)	\$9,205,590	(\$390,078)	(\$1,121,758)	\$7,093,734

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Reclamation Claim Summary by Claimant

November 21, 2003

Creditor Name	Debited Assertion	Demand Date	Electricity Assertion Detail	Utility Assertion Adjustment	Purchase Order Not Received	Product Not Received in Valid Period	Drop Submittal Delinquent	Valid Receipts	Receipts Document by Demand Date	Scarf of Pre-Paid Deductions	Calculated Reclamation Claim
HI County-Corona Inc	\$97,938	4/4/2003	\$97,938	\$0	(\$39,059)	(\$4,211)	\$0	\$54,668	(\$50,350)	\$0	\$4,318
HI County Foods Corp	\$18,282	4/1/2003	\$18,282	\$0	(\$4,224)	\$0	(\$3,520)	\$10,538	(\$651)	(\$3,888)	\$0
Hillside Farms of PA	\$92,535	4/4/2003	\$92,535	\$0	\$0	(\$19,728)	\$0	\$72,807	(\$71,289)	(\$1,518)	\$0
Hill's Pet Nutrition Inc & Subsidiaries	\$152,994	4/1/2003	\$152,994	\$0	\$0	(\$152,994)	\$0	\$0	\$0	\$0	\$0
Hitzel Canning Co	\$34,345	4/2/2003	\$34,345	\$0	\$0	(\$20,871)	\$0	\$13,474	(\$3,559)	(\$1,479)	\$8,436
Hobart Corp	\$242,017	4/1/2003	\$20,394	\$0	(\$16,886)	(\$3,508)	\$0	\$0	\$0	\$0	\$0
Honey/Tide Inc	\$151,587	4/3/2003	\$151,587	\$0	\$0	(\$70,571)	\$0	\$81,016	(\$26,078)	(\$211)	\$54,938
Honeywell	\$4,575	4/2/2003	\$4,575	\$0	\$0	\$0	\$0	\$4,575	\$0	\$0	\$4,575
Hoscor Co	\$16,695	3/31/2003	\$16,695	\$0	(\$16,695)	\$0	\$0	\$0	\$0	\$0	\$0
Horizon Snack Foods	\$0	4/4/2003	\$14,848	\$0	\$0	(\$3,49)	(\$14,070)	\$428	(\$154)	\$0	\$274
Hospital Foods Corp	\$3,847,934	4/1/2003	\$3,784,844	\$0	(\$22,945)	(\$2,012,356)	(\$95,127)	\$1,654,412	(\$440,573)	(\$79,597)	\$414,243
Hospital Specialty Co	\$49,435	4/1/2003	\$49,443	\$0	(\$15,272)	\$0	\$0	\$34,171	(\$5,089)	(\$14,517)	\$13,566
Houston's Inc	\$25,645	4/1/2003	\$25,645	\$0	\$0	(\$19,183)	(\$3,940)	\$2,522	\$0	(\$705)	\$1,817
HP Hood Inc	\$105,678	4/10/2003	\$105,678	\$0	(\$3,105)	(\$17,217)	\$0	\$85,356	(\$80,655)	(\$4,691)	\$0
Hubbards Foodservices	\$94,019	4/21/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hubbards Foodservices	\$0	4/7/2003	\$25,725	\$0	\$0	(\$9,512)	(\$1,607)	\$14,606	(\$3,831)	(\$10,775)	\$0
Hubbards Foodservices	\$0	4/4/2003	\$16,550	\$0	(\$7,753)	\$0	(\$8,798)	\$0	\$0	\$0	\$0
Impact Group	\$0	4/4/2003	\$16,550	\$0	(\$7,753)	\$0	(\$8,798)	\$0	\$0	\$0	\$0
Impact Group	\$8,305	4/11/2003	\$8,305	\$0	(\$2,600)	(\$5,705)	\$0	\$0	\$0	\$0	\$0
Impact Marketing Inc & Diamond Crystal Brands Inc	\$87,456	4/9/2003	\$87,456	\$0	(\$3,525)	(\$50,218)	\$0	\$33,613	(\$9,911)	(\$1,774)	\$21,929
Impact Sugar Company	\$148,034	4/2/2003	\$148,034	\$0	\$0	(\$792)	(\$146,795)	\$466	(\$35)	(\$411)	\$0
Impact Entertainment Inc	\$50,774	4/3/2003	\$50,774	\$0	\$0	(\$50,774)	\$0	\$0	\$0	\$0	\$0
Impact Marketing and Sales LLP	\$105,202	4/2/2003	\$105,202	\$0	\$0	(\$54,067)	\$0	\$51,135	(\$16,436)	\$0	\$34,699
International Food Group Inc	\$10,344	4/2/2003	\$21,295	\$0	(\$14,468)	(\$6,027)	\$0	\$0	\$0	\$0	\$0
International Food Products Inc	\$927,777	4/1/2003	\$1,083,551	\$0	(\$13,012)	(\$349,940)	\$0	\$720,598	(\$119,223)	(\$466,439)	\$134,936
International Multifoods Corp	\$520,492	4/2/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
International Brands Companies	\$102,918	4/11/2003	\$102,918	\$0	\$0	(\$28,287)	\$0	\$74,631	(\$43,397)	\$0	\$20,234
International Brands Companies	\$39,394	4/1/2003	\$28,790	\$0	(\$2,908)	\$0	\$0	\$25,883	(\$7,133)	(\$18,749)	\$0

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Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant

November 21, 2003

Creditor Name	(a) Disputed Assertion	(b) Demand Date	(c) Electronic Assertion Detail	(d) Uniformly Assertion Adjustment	(e) Purchase Order Not Identified	(f) Product Not Received In Valid Period	(g) Drop Shipment Deviates	(h) Valid Receipts	(i) Receipts Confirmed by Demand Date	(j) Setoff of Pre-Petition Deductions	(k) Calculated Reclamation Gains
ISQ Technology Inc dba Integrated Solutions Group	\$236,948	4/8/2003	\$236,948	\$0	(\$236,948)	\$0	\$0	\$0	\$0	\$0	\$0
J & D Foods Inc	\$7,756	4/16/2003	\$7,756	\$0	\$0	(\$7,756)	\$0	\$0	\$0	\$0	\$0
J & J Snack Foods Corp	\$44,811	4/4/2003	\$44,811	\$0	\$0	(\$14,294)	\$0	\$30,517	(\$3,920)	(\$24,597)	\$0
J&K Smucker Co	\$1,236,184	3/31/2003	\$1,241,013	\$0	(\$19,320)	(\$184,615)	(\$26,213)	\$1,010,965	(\$162,145)	(\$841,100)	\$7,616
Jaguar International Inc	\$0	4/4/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
James Stewart Baking Co	\$34,004	4/14/2003	\$34,004	\$0	\$0	(\$20,459)	\$0	\$13,546	(\$3,216)	(\$32)	\$3,578
Jergens	\$44,258	3/31/2003	\$44,258	\$0	\$0	(\$21,592)	\$0	\$22,666	(\$4,083)	(\$18,583)	\$0
John Middleton Inc	\$134,820	4/22/2003	\$180,557	\$0	(\$5,891)	(\$44,544)	(\$39,330)	\$80,792	(\$3,880)	\$0	\$84,911
John Morrell & Co	\$1,075,761	4/12/2003	\$1,069,233	\$0	(\$11,127)	(\$278,320)	(\$178,600)	\$601,276	(\$223,622)	(\$38,589)	\$284,225
Johnson Brothers Beverages Inc	\$0	4/12/2003	\$7,207	\$0	\$0	(\$240)	\$0	\$7,057	(\$252)	\$0	\$5,805
Johnsonville Sausage Co	\$452,667	4/12/2003	\$355,197	\$0	(\$259)	(\$52,558)	(\$23,660)	\$278,720	(\$79,609)	(\$49,224)	\$130,877
James J. Ryan	\$17,686	4/27/2003	\$36,512	\$0	(\$4273)	(\$13,952)	\$0	\$18,287	(\$9,292)	(\$8,685)	\$0
Jones O'Brien	\$29,520	4/10/2003	\$41,066	\$0	\$0	(\$41,066)	\$0	\$0	\$0	\$0	\$0
Jasper Campbell Inc	\$113,092	4/4/2003	\$113,092	\$0	(\$1,728)	(\$58,198)	\$0	\$23,167	(\$15,181)	(\$9,336)	\$28,668
Judson Paper & Packaging Inc of Florida Co.	\$38,272	4/7/2003	\$38,272	\$0	\$0	\$0	(\$28,272)	\$0	\$0	\$0	\$0
JTI Macdonald Corp	\$3,417,889	4/27/2003	\$1,990,613	\$0	(\$224,070)	\$0	\$0	\$1,766,543	(\$458,097)	\$0	\$1,308,446
JTI Foods Inc	\$33,246	4/7/2003	\$53,246	\$0	(\$6,250)	(\$17,723)	\$0	\$29,264	(\$15,745)	(\$170)	\$13,350
Juni Bona Inc	\$132,687	4/12/2003	\$132,687	\$0	(\$21,562)	(\$79,381)	\$0	\$31,744	(\$11,732)	(\$20,012)	\$0
Kaibill Family Farm	\$525	4/15/2003	\$525	\$0	\$0	(\$525)	\$0	\$0	\$0	\$0	\$0
Kelly Bottling	\$94,035	4/22/2003	\$92,787	\$0	\$0	(\$23,877)	(\$6,303)	\$62,608	(\$19,681)	\$0	\$42,927
Kellogg International	\$13,275	4/8/2003	\$17,597	\$0	\$0	(\$10,843)	\$0	\$6,754	(\$2,464)	(\$4,291)	\$0
Keno Industries Corp	\$6,972	4/3/2003	\$6,972	\$0	\$0	\$0	\$0	\$6,972	(\$1,163)	\$0	\$5,759
Kepson and Zubin	\$2,256	4/4/2003	\$2,256	\$0	\$0	\$0	\$0	\$2,256	(\$1,134)	(\$77)	\$1,044
Kraft Co	\$36,253	4/4/2003	\$33,919	\$0	\$0	(\$6,415)	\$0	\$27,504	(\$5,806)	(\$13,543)	\$8,355
Keweenaw Farms LLC	\$15,124	4/10/2003	\$15,124	\$0	(\$1,181)	(\$11,964)	\$0	\$1,980	(\$1,980)	\$0	\$0
Kay Chemical Co.	\$4,223	4/7/2003	\$4,223	\$0	\$0	\$0	\$0	\$4,223	(\$770)	\$0	\$3,444

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Creditor Name	(a) Docketed Assertion	(b) Demand Date	(c) Electronic Assertion Date	(d) Timeliness Adjustment	(e) Purchase Order Not Identified	(f) Product Not Received In Value Period	(g) Drop Shipment Deliveries	(h) Value Receipts	(i) Receipts Consumed by Demand Date	(j) Benefit of Pre-Petition Defendants	(k) Calculated Reclamation Claim
Kayser-Roth Corp	\$43,413	4/4/2003	\$43,413	\$0	(\$403)	(\$25,184)	\$0	\$17,827	(\$2,726)	(\$9,546)	\$5,555
Keebler Co	\$0	4/7/2003	\$639,837	\$0	(\$185,542)	(\$73,559)	(\$147,418)	\$230,319	(\$116,515)	(\$113,800)	\$0
Kellogg Co	\$2,570,139	4/7/2003	\$2,570,139	\$0	\$0	(\$786,114)	(\$218,389)	\$1,765,716	(\$360,162)	(\$805,554)	\$0
Kemps Foods LLC	\$30,991	4/1/2003	\$7,361	\$0	\$0	\$0	(\$7,361)	\$0	\$0	\$0	\$0
Kearny's Candy Co	\$6,591	4/8/2003	\$24,041	\$0	\$0	(\$47,457)	\$0	\$6,584	(\$3,846)	(\$1,111)	\$1,627
KIK International Inc	\$64,071	4/3/2003	\$64,071	\$0	\$0	(\$4,573)	(\$5,255)	\$24,241	(\$21,856)	(\$520)	\$3,765
Kimbrey-Clint Corp	\$2,536,913	4/1/2003	\$2,411,832	\$0	(\$78,379)	(\$740,101)	(\$51,775)	\$2,041,597	(\$621,738)	(\$1,419,839)	\$0
Kilmer Sausage Co Inc	\$143,611	4/9/2003	\$141,991	\$0	\$0	(\$60,857)	(\$15,390)	\$65,774	(\$57,190)	(\$8,584)	\$0
KILN Enterprises Inc	\$0	4/3/2003	\$45,361	\$0	\$0	(\$38,777)	\$0	\$6,584	(\$2,553)	\$0	\$4,029
Karnes Foods Inc	\$123,474	4/7/2003	\$123,474	\$0	\$0	(\$87,465)	\$0	\$36,010	(\$6,746)	(\$29,263)	\$0
Kary Shuck Enterprises Inc	\$0	4/14/2003	\$126,064	\$0	\$0	(\$114,387)	\$0	\$11,678	(\$11,678)	\$0	\$0
Kant Foods	\$0	3/30/2003	\$26,976,100	\$0	(\$2,073,279)	(\$5,239,276)	(\$2,820,357)	\$16,843,186	(\$4,877,514)	(\$12,765,672)	\$0
Kayser Bakery Products Inc	\$106,594	4/4/2003	\$106,594	\$0	\$0	(\$3,802)	(\$15,419)	\$87,284	(\$22,755)	(\$3,185)	\$50,946
La Brea Bakery	\$0	4/1/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
La Gloria Oil and Gas Co	\$0	4/2/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lactaid Foods Inc	\$199,265	4/4/2003	\$199,265	\$0	(\$79,521)	(\$135,228)	\$0	\$34,515	(\$9,101)	\$0	\$25,414
Lakewood Farms Inc	\$7,073	4/2/2003	\$8,881	\$0	\$0	(\$2,051)	\$0	\$6,830	(\$1,202)	(\$5,628)	\$0
Land O'Lakes Inc	\$296,068	4/1/2003	\$240,808	\$0	(\$3,939)	(\$21,019)	\$0	\$215,250	(\$46,467)	(\$154,003)	\$15,380
Lane Limited	\$36,452	4/2/2003	\$41,226	\$0	(\$132)	(\$30,469)	\$0	\$10,624	(\$2,540)	(\$347)	\$7,737
Lanish Products Inc	\$15,192	4/3/2003	\$15,192	\$0	\$0	(\$12,307)	\$0	\$2,885	(\$2,671)	\$0	\$214
Lania Specialties Inc	\$6,876	4/2/2003	\$6,876	\$0	\$0	\$0	\$0	\$6,876	(\$1,080)	(\$2,126)	\$3,670
Lax-Titus Inc	\$1,730	4/8/2003	\$1,730	\$0	(\$1,320)	(\$410)	\$0	\$0	\$0	\$0	\$0
Loggen & Platt Inc	\$5,850	4/3/2003	\$35,202	\$0	(\$364)	(\$27,715)	(\$7,124)	\$0	\$0	\$0	\$0
Loddy's Inc	\$24,649	4/1/2003	\$24,649	\$0	\$0	\$0	\$0	\$24,649	(\$13,411)	(\$2,755)	\$8,482
Lorbert's Inc	\$30,642	4/1/2003	\$30,021	\$0	\$0	(\$16,346)	(\$3,379)	\$4,296	\$0	(\$104)	\$3,192
Lewis Brothers Bacterics Inc	\$121,960	4/9/2003	\$79,639	\$0	\$0	(\$94)	(\$78,870)	\$673	(\$281)	(\$394)	\$0
Lilo-Like Products	\$63,500	4/2/2003	\$63,500	\$0	(\$7,629)	(\$26,849)	(\$2,099)	\$26,923	(\$6,654)	\$0	\$20,269

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Creditor Name	Declared Assertion	Unpaid Date	Electronic Assertion Detail	Unpaid Assertion Adjustment	Purchase Order Not Identified	Product Not Received In Valid Period	Drop Shipments Delivered	Valid Receipts	Receipts Consumed by Demand Date	Setoff Pro-Ration Deductions	Calculated Reclamation Claim
248808 Western Brands Inc	\$206,423	4/14/2003	\$206,423	\$0	(\$10,993)	(\$39,157)	(\$775)	\$106,398	(\$17,653)	\$0	\$88,745
Libby Corp Inc	\$274,728	4/8/2003	\$274,728	\$0	(\$1,759)	(\$27,175)	\$0	\$245,994	(\$29,525)	\$0	\$116,469
Wood & Sprungli USA Inc	\$34,529	4/15/2003	\$34,529	\$0	\$0	(\$27,729)	\$0	\$26,799	(\$1,896)	(\$24,903)	\$0
Libert Oil Co Inc	\$105,757	4/11/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eltek Sealed Inc	\$375,158	4/1/2003	\$869,434	\$0	(\$49,448)	(\$303,607)	(\$285,089)	\$231,290	(\$82,846)	(\$4,872)	\$143,572
Loose Star Beverage Co	\$0	4/10/2003	\$16,585	\$0	\$0	\$0	\$0	\$16,585	(\$16,583)	\$0	\$0
Loose Star Consolidated Foods Inc	\$46,283	4/29/2003	\$45,809	(\$45,809)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
U/Onal Foods	\$129,770	4/1/2003	\$31,567	\$0	(\$11,213)	(\$12,908)	\$0	\$7,446	(\$1,211)	(\$5,216)	\$0
Lucas World Inc	\$5,371	4/11/2003	\$4,233	\$0	(\$4,233)	\$0	\$0	\$0	\$0	\$0	\$0
Lykes Meat Energy Sprungli	\$159,503	4/1/2003	\$150,293	\$0	(\$74,834)	\$0	\$0	\$75,670	(\$34,364)	(\$10,779)	\$30,527
MA Grubey Co	\$36,672	4/4/2003	\$36,672	\$0	\$0	(\$27,764)	\$0	\$8,908	(\$1,432)	(\$6,182)	\$1,294
Master International / CIT	\$8,219	4/1/2003	\$8,219	\$0	\$0	(\$8,219)	\$0	\$0	\$0	\$0	\$0
Master Stone Finances	\$30,595	4/1/2003	\$30,595	\$0	(\$29,541)	(\$1,054)	\$0	\$0	\$0	\$0	\$0
MAH-O-Meat Co	\$567,845	3/28/2003	\$567,856	\$0	\$0	(\$18,199)	(\$57,876)	\$491,782	(\$33,942)	(\$107,604)	\$390,836
Maruch Foods Inc	\$33,837	4/16/2003	\$33,837	\$0	(\$4,028)	(\$19,274)	\$0	\$10,535	(\$10,535)	\$0	\$0
Marigold Foods LLC	\$1,622,138	4/1/2003	\$2,199,382	\$0	\$0	(\$230,175)	(\$1,217,151)	\$751,056	(\$142,526)	(\$166,678)	\$441,853
Marion Specialty Foods Inc	\$9,866	4/21/2003	\$9,866	(\$9,866)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Master Express Trans Inc	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Master Inc	\$179,966	4/8/2003	\$179,966	\$0	\$0	(\$128,555)	\$0	\$50,411	(\$19,054)	(\$31,357)	\$0
Masterfoods USA	\$4,721,497	4/1/2003	\$4,721,497	\$0	(\$2,443,623)	(\$900,525)	(\$95,149)	\$1,282,200	(\$329,027)	(\$578,646)	\$374,527
Master Products Co Ltd	\$24,742	4/7/2003	\$24,742	\$0	(\$7,563)	(\$15,636)	\$0	\$1,544	(\$442)	(\$1,102)	\$0
Maxell Corporation of America	\$3,609	4/4/2003	\$3,609	\$0	(\$810)	(\$879)	\$0	\$1,920	(\$504)	(\$39)	\$1,377
Mayfield Sales Inc	\$45,369	4/4/2003	\$45,669	\$0	(\$36,286)	\$0	\$0	\$9,383	(\$1,788)	(\$77)	\$7,519
MEME Corp	\$127,895	4/4/2003	\$127,895	\$0	(\$13,513)	(\$114,382)	\$0	\$0	\$0	\$0	\$0
McCain Foods USA Inc	\$28,013	4/2/2003	\$28,013	\$0	(\$9,629)	(\$14,885)	\$0	\$7,489	(\$1,201)	(\$2,293)	\$0
McComick & Co Inc	\$0	3/13/2003	\$1,026,221	\$0	(\$11,687)	(\$383,240)	(\$716)	\$639,579	(\$121,510)	(\$49,066)	\$0
McMillan Co	\$19,108	4/1/2003	\$19,108	\$0	\$0	(\$3,471)	\$0	\$16,638	(\$1,445)	(\$1,519)	\$0

**Fleming Companies, Inc. et al.
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	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]
Creditor Name	Docketed Assertion	Demand Date	Electronic Assertion Detail	Unlawful Assertion Adjustment	Purchase Order Not Identified	Product Not Received in Valid Period	Drop Subsequent Deliveries	Valid Receipts	Receipts Committed by Demand Note	Effect of Protraction Predictions	Calculated Reclamation Claims
McKee Foods Corp	\$86,704	4/2/2003	\$40,627	\$0	\$0	(\$25)	(\$27,652)	\$12,770	(\$1,449)	(\$11,122)	\$0
McKesson Corp	\$0	4/2/2003	\$724,615	\$0	\$0	\$190	(\$724,759)	\$46	(\$2)	\$0	\$41
Mead Johnson Nutritional	\$3,785,088	3/29/2003	\$3,823,450	\$0	(\$5,061)	(\$1,443,225)	(\$65,930)	\$2,368,156	(\$334,644)	(\$110,243)	\$1,023,209
Mead Johnson Corp	\$250,277	4/2/2003	\$250,277	\$0	(\$250,277)	\$0	\$0	\$0	\$0	\$0	\$0
Medical Services Inc	\$681,804	4/1/2003	\$174,002	\$0	(\$6,213)	(\$78,760)	\$0	\$89,029	(\$1,655)	(\$2,407)	\$84,966
Mediobach	\$19,883	4/2/2003	\$17,248	\$0	(\$2,765)	(\$7,724)	\$0	\$6,835	(\$1,632)	(\$2,167)	\$3,057
Merrill Lynch Co	\$15,226	4/4/2003	\$15,226	\$0	\$0	(\$7,084)	\$0	\$8,142	(\$1,669)	(\$6,776)	\$0
Meyer Mfg Co	\$52,707	4/1/2003	\$52,638	\$0	(\$2,639)	(\$12,408)	(\$1,576)	\$43,015	(\$6,076)	(\$36,939)	\$0
Metro Beverage Co	\$90,992	4/2/2003	\$95,325	\$0	\$0	(\$6,665)	\$0	\$86,661	(\$30,702)	\$0	\$57,958
Mediana Account Inc	\$11,088	4/2/2003	\$11,088	\$0	\$0	(\$9,091)	\$0	\$1,997	(\$265)	(\$115)	\$7,516
Michael Foods Inc	\$33,316	3/31/2003	\$39,755	\$0	(\$6,454)	(\$6,487)	\$0	\$26,814	(\$4,696)	(\$11,908)	\$10,210
Mid Wisconsin Beverage Inc	\$31,573	4/9/2003	\$31,573	\$0	\$0	\$0	(\$3,317)	\$28,257	(\$15,882)	\$0	\$12,395
Middlebush Mills Inc	\$24,330	4/11/2003	\$24,320	\$0	(\$24,320)	\$0	\$0	\$0	\$0	\$0	\$0
Miele Ctl Co and Transport Inc	\$465,497	4/7/2003	\$418,532	\$0	\$0	(\$83)	(\$335,692)	\$418,532	(\$418,652)	\$0	\$350
MID-Production LP	\$0	4/3/2003	\$336,579	\$0	\$0	(\$83)	(\$335,692)	\$805	(\$215)	\$0	\$350
MIDBROOK Distribution Services	\$1,578	4/8/2003	\$1,578	\$0	\$0	\$0	(\$1,578)	\$0	\$0	\$0	\$0
Milbrok Co	\$13,116	4/11/2003	\$13,116	\$0	\$0	\$0	\$0	\$12,116	(\$6,100)	\$0	\$7,015
Milwaukee Mould Co	\$961,907	4/8/2003	\$961,907	\$0	(\$11,891)	(\$367,757)	\$0	\$382,259	(\$295,385)	\$0	\$286,874
Milroy-USA Inc	\$60,166	4/7/2003	\$60,166	\$0	\$0	(\$49,608)	\$0	\$16,558	(\$2,123)	(\$1,883)	\$6,719
Milroy Business Logistics Inc	\$41,010	4/2/2003	\$16,691	\$0	\$0	\$0	(\$3,368)	\$13,302	(\$3,269)	\$0	\$10,034
Milroy Foods Inc	\$19,580	4/1/2003	\$19,580	\$0	\$0	(\$1,029)	\$0	\$18,551	(\$1,537)	(\$2,355)	\$14,659
Mobave Foods	\$58,292	3/21/2003	\$58,292	\$0	\$0	(\$44,463)	\$0	\$13,830	(\$3,591)	\$0	\$10,239
Morrey's Seafood International LLC	\$123,572	4/1/2003	\$123,572	\$0	\$0	(\$17,247)	(\$9,932)	\$89,593	(\$7,560)	\$0	\$88,833
Morgan Foods Inc	\$254,071	4/1/2003	\$135,706	\$0	\$0	(\$25,286)	\$0	\$110,420	(\$13,368)	(\$1,729)	\$95,322
Mullingstar Foods Inc	\$590,939	4/1/2003	\$572,162	\$0	(\$11,039)	(\$124,947)	\$0	\$636,177	(\$118,875)	(\$79,886)	\$237,418
Monetta Salt	\$0	4/1/2003	\$271,048	\$0	(\$11,865)	(\$30,824)	\$0	\$208,559	(\$54,851)	(\$75,628)	\$77,879
Motif Inc	\$0	4/4/2003	\$1,077,759	\$0	(\$17,837)	(\$380,625)	\$0	\$479,238	(\$105,046)	(\$183,471)	\$190,818

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Creditor Name	(a) Docketed Assertion	(b) Demand Date	(c) Electronic Assertion Detail	(d) Uniformly Assertion Adjustment	(e) Purchase Order Not Identified	(f) Product/Not Received In Valid Period	(g) Drop Subsequent Defective	(h) Receipt Yield	(i) Receipt Compared by Demand Date	(j) Scarf of Pre-Paid Deficiency	(k) Calculated Restoration Claim
Mount Olympus Western Inc	\$59,440	4/7/2003	\$41,010	\$0	(\$6,294)	(\$14,685)	(\$11,440)	\$7,191	(\$971)	(\$921)	\$5,300
Moyet de Bent Inc	\$10,220	4/4/2003	\$10,220	\$0	\$0	\$0	\$0	\$10,220	(\$4,754)	(\$91)	\$5,376
Mrs Cheryl's Kitchen Inc	\$121,773	4/2/2003	\$120,446	\$0	(\$6,539)	(\$80,700)	(\$1,647)	\$31,459	(\$3,836)	(\$544)	\$27,079
Mrs Orlanoma Salado Inc	\$0	4/3/2003	\$10,675	\$0	(\$10,781)	(\$9,974)	(\$26,170)	\$3,750	(\$3,750)	\$0	\$0
Mrs Rosalie's Bakeshop Inc	\$0	4/1/2003	\$224,763	\$0	\$0	(\$23,216)	(\$11,866)	\$183,681	(\$26,011)	(\$87,144)	\$60,526
Mosco International Marketing Inc	\$159,297	4/21/2003	\$184,101	(\$184,101)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mosco Family Olive Co	\$74,356	4/8/2003	\$74,356	\$0	\$0	\$0	\$0	\$74,356	(\$20,523)	(\$53,833)	\$0
NACCO Materials Handling Group Inc	\$17,753	4/7/2003	\$17,753	\$0	(\$17,753)	\$0	\$0	\$0	\$0	\$0	\$0
National Dairy	\$0	4/3/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NCR Corp	\$5,992	4/4/2003	\$5,520	\$0	\$0	\$0	(\$3,520)	\$0	\$0	\$0	\$0
Needle Ice Cream Co LLC	\$141,665	4/3/2003	\$141,004	\$0	(\$2,367)	(\$10,079)	(\$28,659)	\$29,889	(\$6,833)	(\$23,066)	\$0
Needle USA	\$7,643,147	3/3/2003	\$5,276,531	\$0	(\$597,654)	(\$1,167,430)	(\$87,909)	\$4,223,529	(\$869,759)	(\$2,731,521)	\$702,248
Needle Western North America	\$602,970	4/7/2003	\$602,970	\$0	(\$7,148)	(\$31,715)	(\$16,394)	\$547,709	(\$160,256)	(\$387,453)	\$0
New World Pasta	\$0	4/1/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New York Frozen Foods	\$93,917	4/1/2003	\$93,917	\$0	\$0	(\$9,528)	\$0	\$85,389	(\$15,766)	(\$13,219)	\$56,410
Norian Foods USA Co Inc	\$123,206	4/8/2003	\$132,206	\$0	\$0	(\$73,267)	(\$1,667)	\$57,173	(\$24,284)	(\$24,834)	\$8,054
Noruma & Co Inc	\$8,842	4/3/2003	\$8,842	\$0	\$0	(\$8,842)	\$0	\$0	\$0	\$0	\$0
Norwalk Food Co Inc	\$125,163	4/7/2003	\$120,825	\$0	(\$10,994)	(\$3,712)	\$0	\$106,119	(\$56,751)	(\$39,472)	\$3,895
Northland Cranberries Inc	\$15,285	4/8/2003	\$15,288	\$0	\$0	\$0	\$0	\$15,288	(\$3,004)	(\$12,284)	\$0
Novartis Consumer Health Inc	\$239,342	4/1/2003	\$239,292	\$0	(\$4,273)	(\$88,662)	(\$2,881)	\$113,526	(\$22,822)	(\$87,687)	\$0
NovCal Foods Inc	\$87,215	4/1/2003	\$89,590	\$0	\$0	(\$15,905)	(\$73,785)	\$0	\$0	\$0	\$0
Nullala Foods Inc	\$8,692	4/2/2003	\$8,692	\$0	\$0	\$0	\$0	\$8,692	(\$3,012)	(\$1,282)	\$4,398
NutrilMax	\$74,530	4/1/2003	\$1,073	\$0	\$0	(\$1,073)	\$0	\$0	\$0	\$0	\$0
Oberto Sausage Co	\$48,537	4/2/2003	\$138,040	\$0	(\$11,850)	(\$76,695)	\$0	\$50,092	(\$9,666)	(\$389)	\$39,836
Ocean Heavy Seafoods Inc	\$168,761	4/2/2003	\$168,761	\$0	\$0	(\$14,200)	(\$6,177)	\$14,561	(\$7,261)	(\$7,201)	\$0
Odor's Transcon Foods Sausage Inc	\$84,619	4/1/2003	\$96,806	\$0	(\$54,685)	(\$6,177)	\$0	\$35,943	(\$11,520)	(\$24,086)	\$337
Old Hamm Foods Inc	\$119,674	4/2/2003	\$132,718	\$0	\$0	(\$8,009)	(\$16,709)	\$107,911	(\$67,090)	(\$62)	\$40,159

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Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
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Creditor Name	Discovered Assertion	Demand Date	Electronic Assertion Detail	Ultimate Assertion Adjustment	Purchase Order Number Identified	Product Not Received In Valid Period	Drop Shipment Delivered	Valid Receipts	Receipts Confirmed by Defendant	Sum of Pro-Ration Deductions	Calculated Reclamation Claim
Old Orchard Brands LLC	\$165,814	3/28/2003	\$189,872	\$0	\$0	(\$38,948)	(\$6,050)	\$144,974	(\$29,977)	(\$50,151)	\$64,845
Old World Industries Inc	\$13,288	4/1/2003	\$13,288	\$0	\$0	\$0	\$0	\$13,288	\$0	\$0	\$13,288
Old-Cox	\$110,467	4/1/2003	\$110,467	\$0	\$0	(\$6,170)	\$0	\$104,297	(\$28,715)	(\$33,248)	\$42,334
Ocean Syntex	\$10,393	4/2/2003	\$10,393	\$0	\$0	(\$5,618)	\$0	\$4,775	(\$597)	(\$4,178)	\$0
Older Spunkmyer Inc	\$87,460	4/2/2003	\$73,232	\$0	(\$25,120)	(\$34,366)	(\$3,017)	\$10,729	(\$21)	\$0	\$10,708
Owens Country Savings Inc	\$40,676	4/3/2003	\$40,676	\$0	(\$37,96)	(\$6,988)	(\$3,535)	\$21,356	(\$15,190)	(\$5,987)	\$1,79
P & C Pacific Bakeries Inc	\$2,894	4/7/2003	\$2,894	\$0	\$0	\$0	\$0	\$2,894	(\$1,087)	\$0	\$1,907
Pacific Dairy Foods Co	\$1,061,462	4/2/2003	\$1,048,981	\$0	(\$4,132)	(\$113,918)	\$0	\$931,331	(\$249,766)	\$0	\$681,567
Pacific Coast Producers	\$107,293	4/9/2003	\$467,992	\$0	(\$26,388)	(\$164,813)	(\$22,455)	\$264,335	(\$76,016)	(\$6,093)	\$180,229
Pacific Corp	\$559,342	4/3/2003	\$559,342	\$0	\$0	(\$281,103)	\$0	\$278,239	(\$72,102)	(\$18,254)	\$17,884
Pac-O-Gold Baking Co	\$0	4/2/2003	\$73,337	\$0	\$0	\$0	(\$73,337)	\$0	\$0	\$0	\$0
Pennsylvania Farms Inc	\$42,492	4/7/2003	\$35,809	\$0	(\$3,097)	(\$30,916)	\$0	\$21,796	(\$6,902)	(\$3,357)	\$11,536
Pennsylvania Farms Inc	\$0	3/28/2003	\$36,859	\$0	\$0	\$0	(\$30,119)	\$6,740	(\$732)	\$0	\$6,007
Pasco Beverages Group LLC	\$132,800	4/10/2003	\$132,800	\$0	(\$13,792)	(\$80,618)	\$0	\$28,390	(\$23,624)	\$0	\$14,767
Pacific Cudahy Inc	\$20,739	4/1/2003	\$20,739	\$0	\$0	\$0	\$0	\$20,739	(\$10,858)	(\$8,426)	\$1,455
Park Foods LLC	\$133,190	4/3/2003	\$109,680	\$0	\$0	(\$38,377)	\$0	\$71,302	(\$7,572)	\$0	\$69,430
Pearson Candy Co	\$14,872	4/1/2003	\$14,872	\$0	\$0	(\$3,381)	\$0	\$11,491	\$0	(\$11,491)	\$0
Pecan Coffee	\$25,856	4/9/2003	\$26,580	\$0	\$0	(\$21,146)	(\$5,434)	\$0	\$0	\$0	\$0
Pegmar International Inc	\$96,888	4/7/2003	\$96,888	\$0	(\$96,888)	\$0	\$0	\$0	\$0	\$0	\$0
Pennsylvania State Company	\$35,039	4/4/2003	\$66,105	\$0	\$0	(\$17,922)	\$0	\$48,177	(\$7,722)	(\$6,846)	\$33,809
Pennsylvania State Company	\$39,663	3/31/2003	\$56,459	\$0	\$0	(\$1,516)	(\$30,850)	\$24,093	(\$4,230)	(\$19,863)	\$0
Pennsylvania State Company	\$856,128	4/1/2003	\$119,128	\$0	\$0	\$0	(\$119,128)	\$0	\$0	\$0	\$0
Pennsylvania State Company	\$238,591	4/1/2003	\$238,591	\$0	(\$1,284)	\$0	(\$4,322)	\$232,984	(\$30,034)	(\$10,383)	\$192,565
Pennsylvania State Company	\$43,978	4/3/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pennsylvania State Company	\$4,643,655	4/1/2003	\$1,400,487	\$0	(\$8,273)	(\$10,732)	(\$26,070)	\$1,355,411	(\$124,932)	(\$544,537)	\$685,913
Pharmacia Corporation	\$14,079	4/1/2003	\$27,242	\$0	(\$8,423)	(\$9,878)	\$0	\$8,940	(\$16)	(\$6,730)	\$2,046
Pharmacia LLC	\$15,928	4/4/2003	\$15,928	\$0	\$0	(\$8,444)	\$0	\$7,484	(\$1,195)	(\$6,289)	\$0

Fleming Companies, Inc. et al.
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Creditor Name	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Debit	Debit	Electronic Debit	Utility Debit	Purchase Order Not Identified	Product Not Received In Full	Drop Shipment Refund	Valid Receipts	Receipts Committed by Demand Date	Setoff of Pre-Paid Debit	Calculated Reclamation Claim
Pharm Foods Inc	\$19,401	4/1/2003	\$211,098	\$0	\$0	(\$5,102)	\$0	\$152,906	(\$12,691)	\$0	\$130,216
Pharm Foods USA	\$3,358	4/1/2003	\$44,544	\$0	\$0	(\$19,135)	\$0	\$25,409	(\$3,920)	\$0	\$21,489
Pharm Foods Corp	\$492,438	4/1/2003	\$497,029	\$0	(\$2,924)	(\$158,557)	(\$24,026)	\$311,522	(\$12,498)	(\$21,621)	\$157,403
Pharm Corporation of America	\$5,164	4/1/2003	\$5,164	\$0	\$0	(\$2,074)	\$0	\$3,090	(\$567)	(\$578)	\$1,845
Pharm Foods Corp	\$964,218	4/1/2003	\$791,482	\$0	\$0	(\$220,992)	(\$2,951)	\$567,539	(\$120,125)	(\$447,414)	\$0
Pharm Foods Co LLC	\$57,831	4/1/2003	\$57,831	\$0	\$0	\$0	\$0	\$57,831	(\$57,831)	\$0	\$0
Pharm Products Inc	\$590,577	4/1/2003	\$590,577	\$0	(\$11,068)	(\$16,799)	\$0	\$468,400	(\$69,294)	(\$159,932)	\$239,175
Pharm Products Inc	\$28,445	4/1/2003	\$28,445	\$0	\$0	(\$28,445)	\$0	\$0	\$0	\$0	\$0
Pharm Products Inc	\$38,864	4/1/2003	\$48,861	\$0	(\$5,281)	(\$12,057)	\$0	\$31,523	(\$1,516)	\$0	\$29,007
Pharm Products LLC	\$287,272	4/1/2003	\$289,182	(\$289,182)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pharm Products LLC	\$0	4/1/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pharm Products LLC	\$448,325	4/1/2003	\$448,325	\$0	\$0	(\$2,606)	\$0	\$202,262	(\$97,166)	(\$51,309)	\$53,766
Pharm Products LLC	\$141,389	4/1/2003	\$590,056	\$0	(\$37,491)	(\$294,438)	(\$87,105)	\$171,022	(\$169,947)	(\$1,075)	\$0
Pharm Products LLC	\$87,729	4/1/2003	\$87,729	\$0	\$0	(\$21,901)	\$0	\$65,828	(\$21,901)	(\$5,385)	\$28,454
Pharm Products LLC	\$9,357,990	4/1/2003	\$8,614,215	\$0	(\$10,249)	(\$1,640,495)	(\$717,922)	\$6,245,550	(\$1,469,665)	(\$2,703,190)	\$2,282,695
Pharm Products LLC	\$168,509	4/1/2003	\$172,059	\$0	(\$3,126)	(\$2,982)	\$0	\$139,950	(\$51,002)	(\$84,946)	\$0
Pharm Products LLC	\$36,495	4/1/2003	\$49,986	\$0	\$0	(\$11,579)	\$0	\$38,407	(\$7,380)	\$0	\$31,027
Pharm Products LLC	\$81,907	4/1/2003	\$81,909	\$0	(\$13,994)	(\$13,916)	\$0	\$54,000	(\$8,205)	(\$7,025)	\$38,766
Pharm Products LLC	\$6,949,276	4/1/2003	\$6,949,276	\$0	(\$13,205)	(\$562,288)	(\$270,820)	\$6,002,963	(\$2,148,004)	\$0	\$3,854,959
Pharm Products LLC	\$8,265	4/1/2003	\$8,265	\$0	\$0	(\$8,265)	\$0	\$0	\$0	\$0	\$0
Pharm Products LLC	\$80,863	4/1/2003	\$80,863	\$0	\$0	(\$45,693)	(\$5,667)	\$29,502	(\$8,099)	(\$11,594)	\$9,809
Pharm Products LLC	\$48,165	4/1/2003	\$48,165	\$0	\$0	(\$48,165)	\$0	\$0	\$0	\$0	\$0
Pharm Products LLC	\$1,816,195	4/1/2003	\$1,816,195	\$0	(\$62,658)	(\$170,537)	\$0	\$829,509	(\$107,341)	\$0	\$622,162
Pharm Products LLC	\$8,873	4/1/2003	\$8,873	\$0	\$0	(\$8,873)	\$0	\$0	\$0	\$0	\$0
Pharm Products LLC	\$27,559	4/1/2003	\$27,559	\$0	\$0	(\$3,544)	(\$137)	\$23,878	(\$4,546)	\$0	\$19,332
Pharm Products LLC	\$30,217	4/1/2003	\$30,217	\$0	(\$11,173)	\$0	\$0	\$19,044	(\$8,516)	\$0	\$10,528
Pharm Products LLC	\$27,184	4/1/2003	\$42,184	\$0	\$0	(\$3,310)	\$0	\$36,374	(\$6,513)	(\$2,218)	\$21,643

**Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
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Creditor Name	(a) Invoice Amount	(b) Invoice Date	(c) Electronic Invoice Amount	(d) Unlikely Adjustment	(e) Purchase Order Not Identified	(f) Product Not Received In Valid Period	(g) Drop Shipment Refund	(h) Value Receipts	(i) Receipts Committed by Debtor Date	(j) Setoff of Pre-Paid Deductions	(k) Calculated Reclamation Claim
Rocky Mountain Inc	\$1,380,152	3/31/2003	\$1,144,195	\$0	(\$89,313)	(\$437,475)	(\$673)	\$616,234	(\$70,074)	(\$423,737)	\$122,423
Red Gold	\$935,643	4/1/2003	\$935,643	\$0	(\$16,530)	(\$608,778)	(\$16,505)	\$293,430	(\$40,568)	(\$64,659)	\$0
Redtag, Inc.	\$148,138	4/2/2003	\$148,138	\$0	\$0	(\$148,138)	\$0	\$0	\$0	\$0	\$0
Regent Products Corp	\$7,379	4/9/2003	\$7,379	\$0	\$0	(\$3,019)	(\$4,360)	\$0	\$0	\$0	\$0
Relay Foods Co	\$104,008	4/8/2003	\$194,008	\$0	\$0	(\$3,085)	\$0	\$160,923	(\$33,469)	(\$13,059)	\$84,415
Robbent FoodService Inc	\$38,851	4/3/2003	\$39,570	\$0	(\$14,479)	(\$18,960)	\$0	\$6,130	(\$1,009)	(\$852)	\$4,697
Rocky Mountain Corp	\$17,394	4/1/2003	\$15,167	\$0	\$0	(\$9,614)	\$0	\$5,553	(\$852)	(\$444)	\$4,717
Rocky Mountain Tobacco	\$62,046	4/1/2003	\$62,046	\$0	(\$47,421)	(\$10,914)	\$0	\$3,711	(\$1,212)	\$0	\$2,499
Rocky Mountain Tobacco	\$228,271	4/10/2003	\$260,400	\$0	(\$10,130)	(\$81,414)	(\$70,617)	\$98,223	(\$94,967)	(\$3,287)	\$0
Rocky Mountain Tobacco	\$56,709	4/17/2003	\$159,441	\$0	(\$159,441)	\$0	\$0	\$0	\$0	\$0	\$0
Rocky Mountain Tobacco	\$2,205	4/1/2003	\$2,205	\$0	(\$1,430)	(\$774)	\$0	\$0	\$0	\$0	\$0
Rocky Mountain Tobacco	\$25,127	4/4/2003	\$25,127	\$0	(\$1,687)	(\$2,443)	\$0	\$20,997	(\$1,694)	(\$386)	\$19,203
Rocky Mountain Tobacco	\$2,876	4/1/2003	\$2,876	\$0	\$0	\$0	\$0	\$2,876	(\$386)	(\$2,491)	\$0
Rocky Mountain Tobacco	\$124,447	4/2/2003	\$124,447	\$0	\$0	(\$44,010)	\$0	\$80,431	(\$16,330)	(\$4,100)	\$0
Rocky Mountain Tobacco	\$1,086,054	3/28/2003	\$1,102,608	\$0	(\$30,859)	(\$205,287)	\$0	\$866,463	(\$33,471)	(\$5,868)	\$532,991
Rocky Mountain Tobacco	\$22,091	3/21/2003	\$22,091	\$0	\$0	(\$15,432)	\$0	\$6,659	(\$791)	(\$8,561)	\$0
Rocky Mountain Tobacco	\$10,429	4/4/2003	\$12,276	\$0	\$0	(\$306)	\$0	\$11,969	(\$3,408)	(\$8,561)	\$0
Rocky Mountain Tobacco	\$57,354,171	4/1/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rocky Mountain Tobacco	\$2,132	4/2/2003	\$2,132	\$0	(\$2,132)	\$0	\$0	\$14,564	(\$10,147)	(\$1,879)	\$2,537
Rocky Mountain Tobacco	\$24,816	4/7/2003	\$24,816	\$0	\$0	(\$24,816)	(\$810)	\$3,050	(\$731)	\$0	\$0
Rocky Mountain Tobacco	\$0	4/1/2003	\$2,681	\$0	\$0	(\$24,816)	(\$810)	\$3,050	(\$731)	\$0	\$0
Rocky Mountain Tobacco	\$19,199	4/3/2003	\$19,199	\$0	\$0	(\$16,149)	\$0	\$3,050	(\$731)	\$0	\$0
Rocky Mountain Tobacco	\$2,664,953	4/9/2003	\$2,664,953	\$0	(\$2,664)	(\$103,369)	\$0	\$2,559,216	(\$381,777)	\$0	\$1,771,439
Rocky Mountain Tobacco	\$0	4/10/2003	\$138,110	\$0	\$0	(\$70,466)	(\$12,606)	\$341,776	(\$31,382)	\$0	\$23,566
Rocky Mountain Tobacco	\$34,609	4/4/2003	\$34,609	\$0	\$0	(\$192,833)	\$0	\$341,776	(\$135,316)	\$0	\$206,461
Rocky Mountain Tobacco	\$3,870	4/17/2003	\$2,348	\$0	\$0	(\$2,138)	\$0	\$210	(\$210)	\$0	\$0
Rocky Mountain Tobacco	\$72,427	4/2/2003	\$72,427	\$0	(\$11,996)	(\$2,415)	\$0	\$8,015	\$0	\$0	\$8,015

Fleming Companies, Inc. et al.
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November 21, 2003

Creditor Name	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Docketed Assertion	Demand Date	Expense Assertion Debit	Utility Assertion Adjustment	Purchase Order Not Identified	Product Not Received In Valid Period	Drop Shipment Deliveries	Valid Receipts	Receipts Contested by Demand Date	Setoff of Pre-Paid Debit	Calculated Reclamation Claim	
B&K Sales Co.	\$31,608	4/8/2003	\$24,008	\$0	(\$32,008)	\$0	\$0	\$0	\$0	\$0	\$0	
Santa Fe Natural Tobacco Company Inc	\$0	4/12/2003	\$508,556	\$0	(\$160,599)	(\$70,720)	\$0	\$277,282	(\$82,938)	\$0	\$194,344	
Santa Fe Bakery Group Inc	\$2,492,929	4/10/2003	\$2,492,929	\$0	(\$9,328)	(\$299,839)	(\$1,609,006)	\$574,756	(\$382,776)	(\$68,227)	\$123,722	
Santa Fe Corp	\$4,498,824	3/31/2003	\$3,458,824	\$0	(\$184,355)	(\$1,069,066)	(\$461,895)	\$1,723,408	(\$257,893)	(\$613,182)	\$852,754	
Sargento Foods Inc	\$144,628	4/3/2003	\$146,076	\$0	\$0	(\$25,023)	\$0	\$121,054	(\$35,569)	(\$50,754)	\$34,092	
SC Johnson & Son Inc	\$1,705,966	4/12/2003	\$1,705,966	\$0	(\$4,158)	(\$1,263,596)	\$0	\$433,212	(\$110,441)	(\$328,071)	\$0	
Schaper Co.	\$31,031	4/22/2003	\$31,031	\$0	(\$31,031)	\$0	\$0	\$0	\$0	\$0	\$0	
Schering-Plough Healthcare Products	\$7,711	4/8/2003	\$11,271	\$0	(\$7,711)	\$0	(\$3,560)	\$0	\$0	\$0	\$0	
Schreiber Foods Inc	\$124,295	4/12/2003	\$124,295	\$0	\$0	(\$1,598)	\$0	\$122,698	(\$29,082)	(\$5,248)	\$88,367	
Schwan's Consumer Brands	\$163,764	4/12/2003	\$163,764	\$0	\$0	(\$17,627)	(\$132,409)	\$13,733	(\$3,064)	(\$10,669)	\$0	
Schwan's Food Service Inc	\$152,152	4/12/2003	\$164,073	\$0	(\$2,223)	(\$46,807)	\$0	\$113,044	(\$50,159)	\$0	\$62,885	
Scipio	\$2,918	4/22/2003	\$2,018	\$0	\$0	(\$2,018)	\$0	\$0	\$0	\$0	\$0	
Seaboard Farms Inc	\$82,787	4/12/2003	\$89,837	\$0	\$0	(\$19,228)	\$0	\$79,810	(\$9,657)	\$0	\$30,172	
Seares Foods Corp	\$142,805	4/3/2003	\$156,926	\$0	\$0	(\$800)	(\$35,439)	\$120,688	(\$21,906)	(\$3,139)	\$85,643	
Sequela Beverage Co	\$0	4/4/2003	\$106,276	\$0	\$0	\$0	(\$106,276)	\$0	\$0	\$0	\$0	
Seattle Imports Inc	\$40,882	4/22/2003	\$41,148	\$0	\$0	(\$12,424)	\$0	\$28,725	(\$4,994)	\$0	\$23,731	
SEW Fidel	\$13,350	4/11/2003	\$89,591	\$0	\$0	(\$64,719)	\$0	\$24,872	(\$7,327)	(\$2,260)	\$15,215	
Shamrock Foods Co	\$32,378	4/7/2003	\$32,378	\$0	\$0	\$0	(\$32,378)	\$0	\$0	\$0	\$0	
Shawnee Milling Company	\$45,408	4/17/2003	\$45,408	\$0	\$0	(\$28,734)	(\$16,674)	\$0	\$0	\$0	\$0	
Signature Brands LLC	\$0	4/12/2003	\$73,467	\$0	\$0	(\$9,988)	\$0	\$63,483	(\$12,221)	(\$50,338)	\$925	
Signature Food Co LLC	\$175,585	4/3/2003	\$164,132	\$0	\$0	(\$62,653)	(\$30,928)	\$80,252	(\$10,899)	(\$28,826)	\$40,830	
Silver Springs Citrus Inc	\$55,858	4/3/2003	\$65,858	\$0	\$0	(\$15,998)	\$0	\$49,859	(\$12,428)	(\$94)	\$36,437	
Slurpee	\$32,683	4/12/2003	\$32,683	\$0	\$0	\$0	\$0	\$32,683	(\$4,442)	(\$19,300)	\$8,938	
Slurpee Foods Inc	\$10,824	4/3/2003	\$10,824	\$0	\$0	(\$10,824)	\$0	\$0	\$0	\$0	\$0	
Stock Heavy Association	\$29,713	6/12/2003	\$29,713	(\$29,713)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Stuart Schreiber's Homebased Foods	\$54,867	4/12/2003	\$54,867	\$0	(\$5,160)	(\$26,385)	\$0	\$23,372	(\$7,144)	\$0	\$16,177	
Styjack Meats Inc	\$0	4/12/2003	\$15,486	\$0	(\$8,037)	(\$2,412)	\$0	\$5,056	(\$4,741)	(\$29)	\$0	

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Creditor Name	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	Disputed Assertion	Disputed Date	Electronic Assertion Detail	Timeliness Assertion Adjustment	Purchase Order Not Identified	Product Not Received In Valid Period	Drop Submittal Deliveries	Valid Receipts	Receipts Documented by Demand Date	Staff of Pro-Petition Directors	Calculated Reclamation Claims			
Silco Feed Foods Co	\$366,490	4/1/2003	\$594,394	\$0	\$0	(\$48,863)	(\$5,418)	\$341,034	(\$120,246)	(\$248,114)	\$172,094			
Southlight Deli Group	\$6,198	4/1/2003	\$6,198	\$0	\$0	\$0	\$0	\$6,198	(\$1,458)	\$0	\$4,739			
Southland Packing Co	\$240,288	4/1/2003	\$231,674	\$0	\$0	(\$22,775)	(\$11,400)	\$197,860	(\$73,851)	(\$90,092)	\$33,917			
Spawco LLC	\$113,878	4/9/2003	\$113,878	\$0	(\$84,214)	(\$29,664)	\$0	\$0	\$0	\$0	\$0			
Solo Corp Co	\$108,931	4/1/2003	\$100,256	\$0	(\$3,520)	(\$24,308)	\$0	\$72,428	(\$12,244)	(\$38,951)	\$21,234			
South Lumbia Inc	\$71,315	4/2/2003	\$74,137	\$0	\$0	(\$62,139)	\$0	\$11,798	(\$221)	(\$10,270)	\$898			
South Vint Ltd	\$4,284	4/2/2003	\$4,284	(\$4,284)	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Southern Commodities Oil Co	\$365,182	4/1/2003	\$365,182	\$0	\$0	\$0	\$0	\$365,182	(\$364,182)	\$0	\$0			
SPARROW Agricultural Corp	\$104,814	4/3/2003	\$243,991	\$0	(\$539)	(\$170,869)	\$0	\$72,484	(\$71,218)	(\$1,265)	\$0			
Specialty Bakers Inc	\$0	4/7/2003	\$18,673	\$0	(\$18,600)	(\$3,307)	\$0	\$4,766	(\$1,852)	(\$208)	\$2,706			
Specialty Brands Inc	\$34,250	4/1/2003	\$34,250	\$0	\$0	(\$12,147)	\$0	\$22,103	(\$3,009)	(\$19,094)	\$0			
Specialty Meat Group Inc	\$393,746	4/8/2003	\$407,431	\$0	(\$54,056)	(\$248,865)	\$0	\$184,510	(\$61,417)	\$0	\$43,093			
Specialty Sweets Services Inc	\$0	4/3/2003	\$11,632	\$0	\$0	(\$2,771)	(\$8,861)	\$0	\$0	\$0	\$0			
Spectrum Brands	\$462,838	4/2/2003	\$462,838	\$0	(\$18,484)	(\$128,271)	\$0	\$316,083	(\$73,453)	\$0	\$240,630			
Spice and Spice Co	\$24,316	4/2/2003	\$24,317	\$0	(\$685)	(\$14,597)	\$0	\$9,035	(\$1,400)	(\$1,484)	\$6,132			
Sprinkles Foods Inc	\$7,205	4/4/2003	\$7,205	\$0	\$0	\$0	(\$7,205)	\$0	\$0	\$0	\$0			
StarKeg, Inc. Inc	\$4,021	4/9/2003	\$7,428	\$0	(\$342)	\$0	(\$7,085)	\$0	\$0	\$0	\$0			
Streck USA, LP	\$70,516	4/3/2003	\$265,723	\$0	(\$55,080)	(\$158,721)	(\$15,057)	\$36,865	(\$9,049)	(\$1,579)	\$26,238			
Stroehmann Pantry/Dutch Bakers	\$0	4/1/2003	\$296,395	\$0	\$0	(\$3,405)	(\$289,485)	\$3,605	(\$1,212)	(\$249)	\$2,044			
Stromberg Products Inc	\$29,718	4/1/2003	\$29,718	\$0	(\$4,210)	(\$11,284)	(\$43)	\$14,181	(\$3,784)	(\$5,590)	\$4,807			
Strom-Mold Overseas of California	\$83,905	4/2/2003	\$83,905	\$0	\$0	(\$28,296)	\$0	\$55,749	(\$14,378)	(\$13,466)	\$26,915			
Strom Farm Foods Inc	\$5,517	4/1/2003	\$5,517	\$0	\$0	(\$3,517)	\$0	\$0	\$0	\$0	\$0			
Stromline Mills Inc	\$226,703	4/1/2003	\$224,608	\$0	\$0	(\$145,312)	\$0	\$129,296	(\$28,675)	(\$6,020)	\$94,597			
Stromwest Growers Inc	\$239,298	4/1/2003	\$239,298	\$0	\$0	(\$121,808)	\$0	\$117,490	(\$23,503)	(\$9,504)	\$84,483			
Stromwest Growers Inc	\$5,471	4/9/2003	\$5,471	\$0	\$0	\$0	\$0	\$5,471	(\$3,156)	(\$2,115)	\$0			
Stromwest Growers Inc	\$4,100	4/1/2003	\$4,100	\$0	(\$4,100)	\$0	\$0	\$0	\$0	\$0	\$0			
Stromwest Growers Inc	\$375,365	4/2/2003	\$318,703	\$0	(\$1,742)	(\$40,607)	(\$50,946)	\$219,409	(\$39,207)	(\$33,385)	\$130,216			

Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
November 21, 2003

Creditor Name	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	Debit	Debit	Electronic Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit
	Amount	Date	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Sweetheart	\$43,852	4/22/03	\$43,853	\$0	(\$19,567)	(\$240,398)	(\$29,533)	\$148,105	(\$3,226)	\$0	\$144,810			
Swift & Co	\$3,440,368	3/31/2003	\$3,440,368	\$0	(\$80,272)	(\$728,440)	(\$1,291,035)	\$1,330,620	(\$419,272)	(\$159,768)	\$751,480			
Swiss Coca-Cola USA	\$41,588	4/1/2003	\$41,588	\$0	\$0	\$0	(\$41,588)	\$0	\$0	\$0	\$0			
Swisher International Inc	\$419,936	4/1/2003	\$430,066	\$0	(\$8,943)	(\$62,357)	(\$99,660)	\$259,107	(\$30,306)	\$0	\$228,801			
Swissland Packing Co	\$16,140	8/8/2003	\$16,140	(\$16,140)	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Synco A Division of Filken Brands Inc	\$63,599	4/9/2003	\$43,899	\$0	\$0	\$0	\$0	\$43,899	(\$24,129)	\$0	\$19,455			
Synco Food Services of Modesto Inc	\$7,677	4/7/2003	\$7,677	\$0	\$0	\$0	(\$7,677)	\$0	\$0	\$0	\$0			
T. Marzoni Company	\$439,463	4/1/2003	\$235,889	\$0	(\$4,706)	(\$320,886)	(\$2,136)	\$108,161	(\$13,667)	(\$26,453)	\$64,338			
Tanning Research Laboratories Inc	\$52,193	4/15/2003	\$52,193	\$0	\$0	(\$1,850)	\$0	\$50,303	(\$14,572)	(\$35,931)	\$0			
Tecol Food Products Inc	\$80,761	4/17/2003	\$80,761	\$0	\$0	(\$78,433)	\$0	\$2,328	(\$1,711)	(\$618)	\$0			
The Buchanan Co.	\$269	4/17/2003	\$269	\$0	\$0	\$0	(\$269)	\$0	\$0	\$0	\$0			
The Food Group Inc	\$1,234,791	4/15/2003	\$12,348	\$0	\$0	(\$9,093)	\$0	\$3,255	(\$1,483)	(\$1,772)	\$0			
The Harvard Dyeing Group	\$39,806	4/3/2003	\$2,543	\$0	\$0	\$0	(\$2,106)	\$437	(\$69)	\$0	\$368			
Thamco Beer Aladdin	\$5,937	4/4/2003	\$38,184	\$0	(\$12,080)	(\$16,216)	(\$5,594)	\$3,304	(\$57)	(\$491)	\$2,776			
Thia's Inc	\$172,423	6/24/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Tony's Fine Foods	\$19,541	4/22/2003	\$19,541	\$0	\$0	(\$4,594)	(\$14,948)	\$0	\$0	\$0	\$0			
Topco Associates LLC	\$161,984	4/7/2003	\$161,984	\$0	\$0	(\$104,539)	\$0	\$57,425	(\$13,480)	(\$2,099)	\$41,846			
Topco Mfg Co Inc	\$3,085	4/3/2003	\$3,085	\$0	\$0	\$0	\$0	\$3,085	(\$484)	(\$26)	\$2,575			
Trailblazer Food Products	\$1,672	4/3/2003	\$2,340	\$0	(\$1,672)	(\$669)	\$0	\$0	\$0	\$0	\$0			
Triumf-Montaigne Products Breviers, Inc.	\$126,175	4/3/2003	\$126,175	\$0	\$0	\$0	\$0	\$126,175	(\$126,175)	\$0	\$0			
Travis Meats Inc	\$1,378	4/22/2003	\$6,058	\$0	\$0	(\$4,679)	\$0	\$1,378	(\$639)	\$0	\$739			
Tri Salas Co	\$304,106	4/1/2003	\$391,627	\$0	(\$35,903)	(\$39,343)	(\$38,688)	\$171,692	(\$25,097)	(\$25,097)	\$146,596			
Trident Seafoods Corp	\$197,994	4/9/2003	\$197,994	\$0	\$0	(\$117,780)	\$0	\$80,214	(\$25,012)	(\$55,202)	\$0			
Ty-Raglo Beverage	\$15,990	4/22/2003	\$15,991	\$0	\$0	\$0	(\$15,991)	\$0	\$0	\$0	\$0			
Unifield Braham Corp	\$276,444	4/4/2003	\$276,444	\$0	(\$31,486)	(\$27,296)	\$0	\$212,662	(\$55,990)	\$0	\$161,673			
Turner Holdings LLC dba	\$181,555	4/1/2003	\$51,182	\$0	\$0	\$0	\$0	\$31,483	(\$12,127)	\$0	\$39,356			
Turner/Columbian Dairy														
Uniflex Wax Inc.	\$2,394	4/22/2003	\$1,450	\$0	\$0	(\$1,450)	\$0	\$0	\$0	\$0	\$0			

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Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
November 21, 2003

Creditor Name	Delected Assertion	Demand Date	Electronic Assertion Detail	Uniformly Assertion Adjustment	Purchase Order Not Identified	Product Not Received In Valid Period	Drop Shipment Difference	Valid Receipts	Receipts Confirmed by Demand Date	Staff of Pro-Reduction Declarations	Calculated Reimbursement Claims
Twin City Poultry Company	\$6,463	4/8/2003	\$6,463	\$0	\$0	(\$1,172)	(\$2,145)	\$3,140	(\$1,790)	\$0	\$1,350
Tyson Healthcare Retail Group Inc	\$128,423	4/7/2003	\$128,423	\$0	\$0	\$0	\$0	\$128,423	(\$3,401)	(\$31,601)	\$42,807
Tyson Foods Inc	\$2,751,406	4/7/2003	\$8,025,191	\$0	(\$1,339,677)	(\$1,020,311)	(\$483,110)	\$4,382,093	(\$778,798)	(\$697,292)	\$2,906,002
Unilever Beechda North America	\$4,412,247	4/7/2003	\$4,412,247	\$0	(\$2,700)	(\$2,261,763)	(\$46,044)	\$2,101,741	(\$478,779)	(\$1,672,962)	\$0
Unilever HPC	\$1,507,356	4/7/2003	\$1,541,678	\$0	(\$155,247)	(\$366,190)	(\$36,606)	\$963,534	(\$148,728)	(\$338,201)	\$275,606
Unilever Foods	\$49,896	4/4/2003	\$49,896	\$0	\$0	(\$14,632)	\$0	\$33,264	(\$8,918)	(\$464)	\$23,882
Unilever Worldwide Inc	\$0	4/2/2003	\$41,893	\$0	\$0	(\$3,162)	(\$3,204)	\$24,036	(\$3,633)	\$0	\$20,403
United Plastics	\$21,118	4/2/2003	\$21,118	\$0	\$0	\$0	\$0	\$21,118	(\$3,680)	(\$5,638)	\$11,801
United Bait Corp	\$14,169	4/2/2003	\$14,169	\$0	\$0	(\$8,675)	\$0	\$5,494	(\$1,412)	(\$194)	\$3,888
United Sugars Corp	\$490,667	4/2/2003	\$490,667	\$0	\$0	(\$159,550)	(\$14,070)	\$317,047	(\$124,412)	(\$10,229)	\$182,145
Unio Foods Inc	\$5,696	4/10/2003	\$10,224	\$0	(\$2,162)	(\$4,688)	\$0	\$3,474	(\$7,635)	\$0	\$839
US Acrylic Inc	\$20,684		\$64,499	(\$64,499)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
US Foodservice	\$123,379	4/3/2003	\$124,065	\$0	(\$19,403)	(\$3,657)	(\$39,606)	\$61,399	(\$26,282)	(\$33,118)	\$0
US Smokeless Tobacco Brands Inc	\$0	3/31/2003	\$3,562,533	\$0	(\$169,657)	(\$363,989)	(\$151,826)	\$2,877,061	(\$87,921)	\$0	\$2,065,140
Valley Wild Berries Co	\$0	4/8/2003	\$32,562	\$0	\$0	\$0	(\$32,562)	\$0	\$0	\$0	\$0
Valor	\$8,057	4/4/2003	\$20,160	\$0	(\$12,104)	\$0	\$0	\$8,057	(\$1,549)	\$0	\$6,507
Vella Farms LLC	\$0	4/2/2003	\$337,062	\$0	\$0	\$0	(\$337,062)	\$0	\$0	\$0	\$0
Veneta Foods LLC	\$347,369	4/7/2003	\$347,369	\$0	(\$6,971)	(\$42,015)	(\$46,467)	\$251,916	(\$51,936)	(\$5,307)	\$194,673
Verifine Produce Inc	\$22,565	4/7/2003	\$22,005	\$0	\$0	\$0	\$0	\$22,005	(\$28)	(\$1,135)	\$20,842
Western Retail Solutions	\$226,414	4/3/2003	\$226,714	\$0	\$0	(\$785)	(\$225,784)	\$144	(\$22)	(\$122)	\$0
Victory Wholesale Grocers	\$24,223	4/10/2003	\$24,223	\$0	\$0	\$0	\$0	\$24,223	(\$13,299)	(\$8,289)	\$2,625
Viking Cows-Cola Holding Co	\$9,993	4/2/2003	\$20,310	\$0	\$0	(\$11,768)	(\$683)	\$7,879	(\$1,567)	\$0	\$6,312
Vistar Corporation	\$6,925	4/2/2003	\$6,925	\$0	(\$6,925)	\$0	\$0	\$0	\$0	\$0	\$0
Vogel Distributing	\$2,925	4/9/2003	\$2,925	\$0	(\$2,925)	\$0	\$0	\$0	\$0	\$0	\$0
Wards Cove Feeding Co	\$9,574	4/2/2003	\$9,574	\$0	\$0	\$0	\$0	\$9,574	(\$3,289)	\$0	\$6,285
Wernia Distibution Inc	\$6,969	4/2/2003	\$6,969	\$0	(\$109)	\$0	\$0	\$6,859	(\$6,859)	\$0	\$0
Weyer Brothers Inc	\$5,009	4/8/2003	\$5,009	\$0	\$0	\$0	(\$5,009)	\$0	\$0	\$0	\$0

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Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
November 21, 2003

Creditor Name	(a) Deductible Assessment	(b) Demand Date	(c) Electronic Assessment Detail	(d) Utility Assessment Adjustment	(e) Purchase Order Not Identified	(f) Product Not Received In Valid Period	(g) Drop Shipment Deliveries	(h) Value Receipts	(i) Receipts Commented by Demand Date	(j) Setoff of Pre-Petition Deductions	(k) Calculated Reclamation Claim
Walsh Foods Inc	\$772,715	4/15/2003	\$49,521	\$0	\$0	(\$27,891)	\$0	\$211,629	(\$12,273)	(\$8,356)	\$0
Wells Dairy Inc	\$397,410	4/15/2003	\$397,410	\$0	(\$4,135)	(\$50,614)	(\$183,367)	\$139,294	(\$29,549)	(\$39,602)	\$50,143
Wells Lumber Corp	\$51,070	4/22/2003	\$8,048	\$0	\$0	\$0	(\$8,048)	\$0	\$0	\$0	\$0
Westchester Fire Insurance Co	\$0	4/22/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Western Petroleum Co	\$86,555	4/12/2003	\$49,428	\$0	\$0	\$0	\$0	\$49,428	(\$43,428)	\$0	\$0
Western Sugar Cooperative	\$493,072	4/23/2003	\$506,059	\$0	(\$22,494)	(\$132,452)	(\$37,409)	\$318,705	(\$134,094)	\$0	\$179,611
WestFarms Foods	\$30,942	4/12/2003	\$30,942	\$0	(\$9,433)	(\$15,305)	\$0	\$6,204	(\$2,409)	(\$3,795)	\$0
Westland Resources Inc	\$6,528	4/4/2003	\$6,528	\$0	\$0	\$0	\$0	\$6,528	(\$1,322)	\$0	\$5,206
Weyerhaeuser	\$0	4/8/2003	\$20,724	\$0	\$0	\$0	(\$11,369)	\$9,357	(\$2,172)	\$0	\$7,185
Whitely Industries Inc	\$6,319	4/12/2003	\$6,319	\$0	(\$1,288)	(\$2,892)	\$0	\$2,140	(\$2)	\$0	\$2,117
Willow Brook Foods Inc	\$0	4/22/2003	\$127,740	\$0	(\$2,238)	(\$5,902)	\$0	\$120,601	(\$46,028)	(\$3,382)	\$71,191
Wilman Packing Company Inc	\$20,404	4/22/2003	\$20,404	\$0	(\$20,404)	\$0	\$0	\$0	\$0	\$0	\$0
Wiscopac's Finest Inc	\$92,872	4/23/2003	\$83,872	\$0	\$0	(\$50,387)	\$0	\$33,286	(\$11,489)	\$0	\$22,137
WLC Corp & Associates Inc	\$13,076	4/12/2003	\$13,076	\$0	(\$541)	(\$5,704)	\$0	\$6,831	(\$1,123)	(\$365)	\$5,345
WMA Whitley Jr Co.	\$3,189,265	4/22/2003	\$3,189,265	\$0	(\$316,603)	(\$1,726,721)	\$0	\$1,145,942	(\$242,930)	(\$217,788)	\$665,233
Wolverine Packing Co	\$16,162	4/12/2003	\$16,162	\$0	\$0	\$0	\$0	\$16,162	(\$4,808)	(\$11,264)	\$0
World ColdStorage Inc	\$6,826	4/12/2003	\$12,153	\$0	(\$3,182)	(\$2,494)	\$0	\$6,476	\$0	(\$308)	\$6,168
Wright Petroleum Co	\$37,589	4/23/2003	\$28,467	\$0	\$0	\$0	\$0	\$28,467	(\$28,467)	\$0	\$0
WSP International	\$120,965	4/23/2003	\$150,965	\$0	(\$13,371)	(\$113,322)	\$0	\$23,771	(\$4,117)	(\$244)	\$19,410
Wyandotte Inc	\$159,586	4/22/2003	\$16,305	\$0	(\$7,476)	(\$6,997)	\$0	\$1,831	(\$257)	(\$326)	\$638
Wyeth Consumer Healthcare	\$334,699	4/12/2003	\$334,699	\$0	(\$39,724)	(\$124,686)	\$0	\$170,289	(\$15,102)	(\$80,933)	\$74,253
Yonkers Chocolate Beverages	\$3,713	4/4/2003	\$27,531	\$0	(\$27,531)	\$0	\$0	\$0	\$0	\$0	\$0
Ziminski	\$135,913	4/11/2003	\$135,915	\$0	\$0	(\$108,128)	\$0	\$47,787	(\$32,074)	(\$15,713)	\$0
GRAND TOTAL:	\$280,400,732		\$242,452,738	(\$895,874)	(\$15,585,897)	(\$51,250,588)	(\$24,728,784)	\$142,981,595	(\$37,723,699)	(\$53,567,910)	\$51,687,987

Exhibit G

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Press Release

ENRON REACHES SETTLEMENT WITH JPMORGAN CHASE IN MEGACLAIMS LITIGATION VALUED AT \$1 BILLION

FOR IMMEDIATE RELEASE: Tuesday, August 16, 2005

HOUSTON, TEXAS -- August 16, 2005 - Enron Corp. today announced an agreement with JPMorgan Chase and its affiliates ("JPMC") to settle JPMC's portion of the Enron MegaClaims litigation. According to the terms of the agreement, JPMC will pay Enron at least \$350 million in cash. JPMC also agreed to subordinate or pay for the allowance of claims with a value of \$660 million. The settlement is valued at approximately \$1 billion.

"Today's settlement is a tremendous financial outcome for the Enron estate," said Stephen Cooper, Enron's interim CEO and chief restructuring officer. "We are encouraged by the momentum of the recent MegaClaims settlements and look forward to working with the remaining financial institutions to get these issues behind us."

The MegaClaims litigation generates value for the Enron estate through both cash recovery and claims reduction. Settlements announced to date provide for \$665 million of cash payments and the subordination or cash in lieu of subordination of approximately \$3 billion in claims.

"This latest settlement reached with JPMorgan Chase is our fourth agreement to date and our first with a U.S.-based financial institution," added John J. Ray III, Enron's Board Chairman. "This settlement achieves a significant milestone towards settling the MegaClaims litigation and delivers on the goal to deliver value to creditors as rapidly as possible."

Financial institutions still to settle include Barclays PLC; Citigroup Inc.; Credit Suisse First Boston, Inc.; The Toronto-Dominion Bank; Deutsche Bank AG; and Merrill Lynch & Co. The Enron MegaClaims complaint involves claims that the banks aided and abetted breaches of fiduciary duties; aided and abetted fraud; and engaged in civil conspiracy. The suit also includes bankruptcy-based claims relating to equitable subordination; preferential and/or fraudulent transfers; and the re-characterization of certain transactions.

The agreement, which also resolves other litigation and claims between Enron and JPMC, remains subject to the approval of the United States Bankruptcy Court for the Southern District of New York.

Enron is represented in this matter by Susman Godfrey LLP; Togut, Segal & Segal; and Venable LLP.

<http://www.enron.com/corp/pressroom/releases/2005/ene/081605JPMRelease.html>

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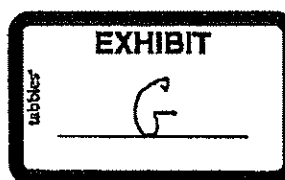
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Enron's Internet address is www.enron.com.
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CAUTIONARY STATEMENT: Certain statements contained in this press release are "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934, as amended. Forward-looking statements include statements concerning plans, objectives, goals, strategies, future events or performance, and other statements that are other than statements of historical facts. Forward-looking statements are based on the opinions and estimates of management at the time the statements are made and are subject to certain risks and uncertainties that could cause actual results to differ materially from those anticipated in the forward-looking statements. Important factors that could cause actual results to differ materially from those in the forward-looking statements herein include, but are not limited to, political developments affecting federal and state regulatory agencies, and developments with respect to the bankruptcy of Enron. Except as required by law, Enron does not undertake any obligation to update any forward-looking statements.

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For additional information please contact:

Amy Rosenberg

(212) 212-850-5615

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Press Release**ENRON REACHES SETTLEMENT WITH CANADIAN
IMPERIAL BANK OF COMMERCE IN MEGACLAIMS
LITIGATION**

FOR IMMEDIATE RELEASE: Friday, August 5, 2005

HOUSTON, TEXAS -- Enron Corp. announced today that it reached an agreement with Canadian Imperial Bank of Commerce (CIBC) to settle CIBC's portion of the Enron MegaClaims litigation. According to the terms of the agreement, CIBC will pay Enron \$250 million in cash and fully subordinate approximately \$40 million in claims held by the bank. CIBC also agreed to pay Enron \$24 million to permit Enron to allow approximately \$80 million in claims transferred by CIBC to third parties.

"We are pleased that, to date, Enron has reached agreements in the MegaClaims litigation that have added approximately \$300 million in cash to the estate," said Stephen Cooper, Enron's interim CEO and chief restructuring officer.

"The CIBC agreement represents a tremendous benefit to the Estate and we look forward to successfully resolving the remaining claims," noted John J. Ray III, Enron's Board Chairman.

Financial institutions still to settle include Barclays PLC; Citigroup Inc.; Credit Suisse First Boston, Inc.; Deutsche Bank AG; J.P. Morgan Chase & Co.; Merrill Lynch & Co., Inc.; and The Toronto-Dominion Bank. Enron's complaint includes claims that the banks aided and abetted breaches of fiduciary duties; aided and abetted fraud; and engaged in civil conspiracy. The suit also includes bankruptcy-based claims relating to equitable subordination; preferential and/or fraudulent transfers; and the re-characterization of certain transactions.

The agreement, which resolves all open issues between Enron and CIBC, remains subject to the approval of the United States Bankruptcy Court for the Southern District of New York.

Enron is represented in this matter by Susman Godfrey LLP; Togut, Segal & Segal; and Venable LLP.

Enron's Internet address is www.enron.com.

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CAUTIONARY STATEMENT: Certain statements contained in this press release are "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934, as amended. Forward-looking statements include statements concerning plans, objectives, goals, strategies, future

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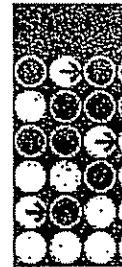
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Amy Rosenberg

(212) 212-850-5615

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Press Release**ENRON REACHES SETTLEMENT WITH TORONTO-DOMINION BANK IN MEGACLAIMS LITIGATION**

FOR IMMEDIATE RELEASE: Tuesday, August 16, 2005

HOUSTON, TEXAS -- August 16, 2005 - Enron Corp. today announced an agreement with The Toronto Dominion Bank, Toronto Dominion (Texas) Inc., and TD Securities (USA) LLC (collectively "TD") to settle TD's portion of the Enron MegaClaims litigation. According to the terms of the agreement, TD will pay Enron \$70 million in cash. TD also agreed to subordinate \$55.6 million in held claims and pay \$60 million for the allowance of approximately \$320 million in claims transferred by TD to third parties.

We are pleased with today's agreement with TD and encouraged by the momentum of the settlements Enron has negotiated over the past several weeks," said Stephen Cooper, Enron's Interim CEO and chief restructuring officer. "The terms of this settlement reflect the modest role we believe TD played relative to others involved in this case. We hope to be able to continue to work with the remaining institutions in this litigation to move the process forward."

The MegaClaims litigation generates value for the Enron estate through both cash recovery and claims reduction. Settlements announced to date provide for \$735 million of cash payments and the subordination or cash in lieu of subordination of over \$3 billion in claims.

The TD agreement is the fifth settlement reached with financial institutions," added John J. Ray III, Enron's Board Chairman. "Today's announcement reflects our determination to resolve the litigation and continue to deliver value to creditors as quickly as possible."

Financial institutions still to settle include Barclays PLC; Citigroup Inc.; Credit Suisse First Boston, Inc.; Deutsche Bank AG; and Merrill Lynch & Co. The Enron MegaClaims complaint involves claims that the banks aided and abetted breaches of fiduciary duties; aided and abetted fraud; and engaged in civil conspiracy. The suit also includes bankruptcy-based claims relating to equitable subordination; preferential and/or fraudulent transfers; and the re-characterization of certain transactions.

The agreement, which resolves all open issues between Enron and TD, remains subject to the approval of the United States Bankruptcy Court for the Southern District of New York.

Enron is represented in this matter by Susman Godfrey LLP; Togut, Segal & Segal; and Venable LLP.

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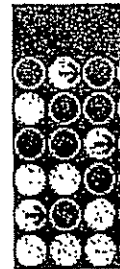
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For additional information please contact:

Amy Rosenberg

(212) 212-850-5615

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Press Release

ENRON REACHES SETTLEMENT WITH THE ROYAL BANK OF SCOTLAND IN MEGACLAIMS LITIGATION
RBS to Make Cash Payment to Enron and Forfeit Rights to Claims in the Enron Bankruptcy

FOR IMMEDIATE RELEASE: Sunday, July 17, 2005

HOUSTON -- Enron Corp. announced today that it has reached an agreement with The Royal Bank of Scotland PLC (RBS) to settle RBS' portion of the MegaClaims litigation. RBS is the first of ten financial institutions named as defendants in the suit to settle with the Enron estate. According to the terms of the agreement, RBS will pay Enron \$41.8 million in cash. In addition, RBS will subordinate or assign to Enron approximately \$329 million of claims filed by RBS in the Enron bankruptcy in return for a \$20 million cash payment from the estate. This agreement resolves all open issues between Enron and RBS.

"The terms of this settlement are commensurate with the modest role we believe RBS played relative to others involved in this case," said Stephen Cooper, Enron's interim CEO and chief restructuring officer. "We are pleased that the agreement was reached in a timely manner and achieved our objective of a cash recovery in addition to the subordination of claims against the estate."

Other financial institutions involved in the MegaClaims litigation include Barclays PLC; Canadian Imperial Bank of Commerce; Citigroup Inc.; Credit Suisse First Boston, Inc.; Deutsche Bank AG; J.P. Morgan Chase & Co.; Merrill Lynch & Co., Inc.; Royal Bank of Canada; and The Toronto-Dominion Bank. The complaint includes claims that the banks aided and abetted breaches of fiduciary duties; aided and abetted fraud; and engaged in civil conspiracy. The suit also includes bankruptcy-based claims relating to equitable subordination; preferential and/or fraudulent transfers; and the re-characterization of certain transactions.

The agreement remains subject to the approval of the United States Bankruptcy Court for the Southern District of New York, which has jurisdiction over the MegaClaims litigation. Enron is represented in this matter by Susman Godfrey LLP; Togut, Segal & Segal; and Venable LLP.

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For additional information please contact:

Jennifer Lowney

(212) 333-3810 or (917) 215-1598

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Press Release**ENRON REACHES SETTLEMENT WITH THE ROYAL BANK OF CANADA IN MEGACLAIMS LITIGATION**

FOR IMMEDIATE RELEASE: Thursday, July 28, 2005

HOUSTON -- Enron Corp. announced today that it has reached an agreement with The Royal Bank of Canada (RBC) to settle RBC's portion of the MegaClaims litigation. According to the terms of the agreement, RBC will pay Enron \$25 million in cash to settle claims against the bank and other members of the RBC financial group. The agreement also includes an arrangement between RBC and Enron to resolve claims in Enron's bankruptcy case and litigation related to those claims. Specifically, RBC will pay Enron \$24 million in cash in order for Enron to allow \$114 million in claims held by RBC or transferred by RBC to third parties.

Stephen Cooper, Enron's interim CEO and chief restructuring officer, said, "This settlement reflects our assessment that RBC played the smallest role of any of the financial institutions involved in this case. This is the second settlement in the MegaClaims litigation in recent weeks and we are pleased that we were once again able to achieve a meaningful cash recovery for the estate." "The terms of this settlement are commensurate with the modest role we believe RBC played relative to others involved in this case," said Stephen Cooper, Enron's interim CEO and chief restructuring officer. "We are pleased that the agreement was reached in a timely manner and achieved our objective of a cash recovery in addition to the subordination of claims against the estate."

The agreement, which resolves all open issues between Enron and RBC, remains subject to the approval of the United States Bankruptcy Court for the Southern District of New York.

The remaining financial institutions in the MegaClaims litigation include Barclays PLC; Canadian Imperial Bank of Commerce; Citigroup Inc.; Credit Suisse First Boston, Inc.; Deutsche Bank AG; J.P. Morgan Chase & Co.; Merrill Lynch & Co., Inc.; and The Toronto-Dominion Bank. The complaint includes claims that the banks aided and abetted breaches of fiduciary duties; aided and abetted fraud; and engaged in civil conspiracy. The suit also includes bankruptcy-based claims relating to equitable subordination; preferential and/or fraudulent transfers; and the re-characterization of certain transactions. Enron is represented in this matter by Susman Godfrey LLP; Togut, Segal & Segal; and Venable LLP.

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Jennifer Lowney

(212) 333-3810 or (917) 215-1598

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Exhibit H

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re PARMALAT SECURITIES LITIGATION

This document relates to: 05 Civ. 4015

MASTER DOCKET
04 MD 1653 (LAK)

----- x
ENRICO BONDI,

Plaintiff,

-against-

05 Civ. 4015 (LAK)

BANK OF AMERICA CORPORATION, et al.,

Defendants.
----- x

MEMORANDUM OPINION

Appearances:

John B. Quinn
R. Brian Timmons
Loren Kieve
Michael B. Carlinsky
QUINN EMANUEL URQUHART OLIVER & HEDGES LLP
Attorneys for Plaintiff

Joseph B. Tompkins, Jr.
Alan C. Geolot
Mark P. Guerrero
SIDLEY AUSTIN BROWN & WOOD LLP
Attorneys for Defendants

LEWIS A. KAPLAN, *District Judge.*

Plaintiff Enrico Bondi has served since December 2003 as the Extraordinary
Commissioner of Parmalat Finanziaria S.p.A., Parmalat S.p.A., and 21 affiliated entities (the



"Parmalat Debtors") in the Italian reorganization proceedings known as Extraordinary Administration.¹ His position is roughly equivalent to that of a chapter 11 bankruptcy trustee in the United States. This action, which was filed in the United States District Court for the Western District of North Carolina and transferred here by the Judicial Panel on Multidistrict Litigation, alleges in substance that Bank of America Corporation and affiliates² (collectively "BoA" or the "Bank") structured transactions that operated to defraud the Parmalat Debtors and their investors. The defendants move to dismiss the action for failure to state a claim and to join indispensable parties.³

I. The Complaint

The thrust of the complaint, the well-pleaded factual allegations of which are presumed true for purposes of this motion, is that BoA assisted the Parmalat Debtors, their affiliates (collectively "Parmalat" or the "Company") and these companies' managers in "structuring and executing a series of complex, mostly off-balance sheet, financial transactions that were deliberately

1

See Bondi v. Grant Thornton Int'l, 322 B.R. 44, 45-46 (S.D.N.Y. 2005) ("*Bondi I*"); *In re Parmalat Finanziaria S.p.A.*, 320 B.R. 46, 47-48 (S.D.N.Y. 2005); Joint Report on the Status of Proceedings in Italy (Jan. 18, 2005) (04 MD 1653, docket item 47) ("*Joint Report*").

2

The defendants are Bank of America Corporation, Bank of America National Trust & Savings Association, Banc of America Securities, LLC, Banc of America Securities Limited ("*BASL*"), and Bank of America, N.A. The complaint names also Bank of America International, Ltd., but the parties agree that that entity is the same as BASL.

3

BASL joins in the main BoA motion and moves to dismiss also for lack of personal jurisdiction. Its personal jurisdiction defense is addressed in a separate ruling issued today.

designed to conceal Parmalat's insolvency."⁴ The Bank's "knowing assistance ensured that Parmalat's financial statements were false and misleading. . . . The eventual result of this deception was Parmalat's bankruptcy[.]"⁵ According to the complaint:

"[k]eeping Parmalat's actual financial condition secret was crucial to the ability of certain Parmalat insiders . . . to maintain an investment grade credit rating for Parmalat. This allowed them to continue to raise additional financing for (a) their massive acquisition campaign, (b) their equally massive looting of the company and (c) their effort to keep the company afloat amid a mounting wave of losses, debts and disappearing funds."⁶

A. Specific Transactions

1. December 1997 Credit Agreement with Venezuelan Subsidiary

On December 16, 1997, BoA entered into an \$80 million five-year credit agreement with one of Parmalat's Venezuelan subsidiaries. The parties did not disclose a side letter that gave BoA additional guarantees, a \$120,000 "Arrangement Fee," and interest beyond the publicly-disclosed rate. In other words, the transaction made Parmalat appear healthier and more credit-worthy than BoA knew that it was.⁷

4

Cpt. ¶ 1.

5

Id. ¶ 75.

6

Id. ¶ 204.

7

Id. ¶¶ 77-87.

2. *September 1998 Loans Secured by Cash Raised Through Private Placements of Debt*⁸

On September 29, 1998, BoA entered into an \$80 million eight-year credit agreement with two of Parmalat's Venezuelan subsidiaries and a \$100 million credit agreement with a Brazilian subsidiary. The loans were secured by cash deposits made by Eurofood IFSC Limited ("Eurofood"), an Irish Parmalat subsidiary, in the entire amounts of the respective loans. Eurofoods obtained the funds through issuance of eight-year notes to institutional investors in the United States in private placements arranged by BoA. In other words, the flow of funds in substance was from the investors to the South American subsidiaries. BoA had no risk, but when Parmalat's troubles came to light in December of 2003, BoA foreclosed on the collateral for the loan to the Venezuelan subsidiaries.

The fact that the loans were secured by cash put up by Parmalat was not disclosed publicly. Consequently, the purchasers of the eight-year notes did not know that they were contributing collateral for BoA loans. Nor did the purchasers of Parmalat's publicly-traded securities know that Parmalat had approximately \$180 million less available cash than its financial statements indicated. Side letters that increased the fees and interest payable to BoA also were not disclosed, thus further distorting Parmalat's financial picture.⁹ In addition, the actual purpose of the Venezuela loans was to extinguish debt under the December 16, 1997 agreement – not, as the public disclosure suggested, "to fund import/export activities by the Venezuelan companies."¹⁰

8

The complaint in the consolidated securities fraud action includes a version of these allegations. See *In re Parmalat Sec. Litig.*, No. 04 MD 1653, 2005 WL 1653638, at *6 (S.D.N.Y. July 13, 2005).

9

Cpt. ¶¶ 88-107, 112-30.

10

Id. ¶¶ 108-09.

Finally, the complaint alleges that Parmalat, starting in September 2001, made premium payments on a new credit risk insurance policy. The payments, which totaled \$20 million, were deposited to an account controlled by BoA officers, rather than paid to the underwriter of the policy.¹¹

3. *October 1999 Credit Agreement with Mexican Subsidiary*

On October 12, 1999, BoA signed a \$25 million credit agreement with a Mexican subsidiary of Parmalat. Again, the loan was collateralized with approximately \$25.5 million in cash deposited by a Parmalat entity. The complaint alleges a complicated series of transfers, but the end result was that the money moved from one Parmalat entity to another. BoA had no exposure but received an annual interest spread and fees. In December of 2003, the Bank foreclosed on the collateral.¹²

4. *\$300 Million Equity Investment in Administracao*¹³

BoA allegedly structured a set of transactions pursuant to which \$300 million of privately placed debt issued by a Brazilian Parmalat subsidiary was disguised as an equity investment. In particular, BoA created two special purpose entities (SPEs) that purchased \$300 million worth of stock, equivalent to an 18 percent stake, in Parmalat Administracao S.A. ("Administracao"). The SPEs in turn issued four-year notes that were purchased by BoA,

¹¹

Id. ¶ 110.

¹²

Id. ¶¶ 131-41.

¹³

The securities fraud complaint includes a version of these allegations. *See In re Parmalat Sec. Litig.*, 2005 WL 1653638, at *5.